Report

OF THE

Bombay Chamber of Commerce

FOR THE YEAR 1926.

(Established 22nd September 1836)

(Incorporated 18th June 1924)

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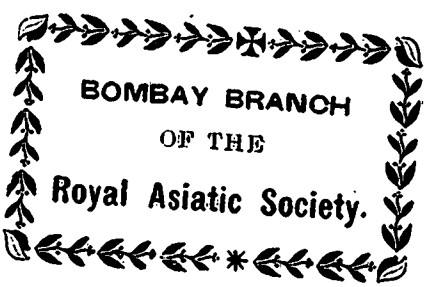

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FAREWELL ADDRESS TO LORD READING.

The following is the text of the farewell address which was presented by the Committee of the Chamber on behalf of the members to His Excellency Lord Reading, at Government House, Malabar Hill, Bombay, on the 1st April 1926 :—

To His Excellency the Right Honourable Rufus Daniel Isaacs, Earl of Reading, P.C., G.C.B., G.M.S.I., G.M.I.E., G.C.V.O.

May it please Your Excellency.

On the eve of your departure for Europe we, the Members of the Bombay Chamber of Commerce, desire most respectfully to approach you with an expression of our appreciation of the distinguished services you have rendered to this country in the discharge of the arduous and responsible duties of Viceroy and Governor-General.

Five years ago almost to a day we had the privilege of welcoming you to these shores. We then expressed the hope that the country might be blessed with seasons of plenty and prosperity during your term of office. Our hopes in the main have been realised ; the period has been marked by a series of good monsoons and a steady return towards economic stability which in turn has reacted favourably on the political situation. When Your Excellency arrived in India the country was seething with unrest and we all rejoice at the happier conditions prevailing to-day. We desire to take this opportunity of recording our deep appreciation of the courage, patience and skill with which Your Excellency has overcome the many difficulties which have lain in your path.

To-day when we bid you farewell, we regret that the past two years have been extremely critical for our city. The cotton industry has been labouring under grievous difficulties, owing principally to the unfair competition of a nation which, though subscribing to the Washington Labour Convention, has made no effort to fulfil one of the principal terms of the agreement. We refer to the hours worked in the Japanese mills. That Your Excellency was fully alive to the gravity of the situation was shown by your statesmanlike action in remitting the Excise Duty and thus redressing a grievance which for more than a generation embittered the relations between India and

England. This important step was only rendered possible by the striking improvement in the finances of the Government of India—an improvement for which we recognise that your financial ability was in no small measure responsible. The basis of good government is sound finance and it is meet that we should record here our appreciation of a policy which, after five successive years of deficits aggregating nearly one hundred crores of rupees, has at length achieved a series of surplus balances. In addition to the abolition of the Excise Duty this remarkable financial achievement has enabled the Government of India to dispense with external borrowings, to remit a portion of the provincial contributions, to devote additional sums to education, research and other beneficial services, and also to provide cheaper money during the export season. Due recognition for a share in bringing about this happy state of affairs must be awarded to the Retrenchment Committee, presided over by Lord Inchcape, which at your instigation subjected public expenditure to a minute and searching scrutiny.

On a recent occasion Your Excellency passed in masterly review the leading event of your period of office from the point of view of trade and commerce. Your address in opening the session of the Associated Chambers of Commerce is still fresh in the minds of us all and may stand as a permanent record on which it would be idle for us to attempt to improve. We would, however, briefly allude to some of the more outstanding features of the period which are of special interest to our Chamber.

One of the branches of the Administration which closely affects the commercial community is the machinery of civil justice. This Chamber accordingly welcomed the appointment of an authoritative Committee under the chairmanship of Mr. Justice Rankin with a view to reporting what changes and improvements should be made in order to provide for the more speedy and satisfactory despatch of the business transacted in the Courts. We were gratified to observe that some of the recommendations contained in the report issued by this Committee were in accord with the suggestions which we submitted relating more particularly to the procedure in connection with the hearing and disposal of commercial suits. We are following with interest the steps now being taken by Government with a view to giving effect to the Committee's recommendations. The benefits which we confidently anticipate as a result of the Committee's labours, and of which we already see evidences in our own Presidency, flow from the personal interest which Your Excellency devoted to the subject from the outset. We consider it specially fortunate for India that in this matter your unrivalled legal attainments and experience were freely placed at her disposal.

We would pay a tribute to the work of the Acworth Committee. When we last had the honour of addressing Your Excellency we expressed the hope that it might be found possible to give the fullest effect to any proposals for freeing the Railways from a financial

control which,in our opinion, hampered their development. We desire to thank you for carrying out one of the Committee's most far reaching recommendations, namely, the separation of Railway from General Finances. While it encourages the railway authorities to work on sound commercial principles, the new system enables them to look ahead and to embark upon continuous programmes of new construction. It seems not unreasonable to hope that a new era in the development of Indian railways is now beginning. While as a Chamber we were opposed to the policy of State management initiated under your regime, we trust that the results will be commensurate with the immense economic interests of the country.

In pursuance of the recommendations of the Fiscal Commission the Tariff Board was set up to investigate the claims of particular industries, to watch the operations of the tariff, and generally to advise Government and the legislature in carrying out the policy of discriminatory protection formulated by the Commission. We desire to record our appreciation of the conscientious manner in which the Board has performed its duties. Its investigations appear to us to have been conducted with thoroughness and care. In strictly adhering to the canons laid down for its guidance and in insisting that every industry claiming protection must prove its case the Board in our opinion has rendered valuable service.

The appointment of the Indian Taxation Enquiry and the Indian Economic Enquiry Committees met with the approval of this Chamber and we endeavoured to assist them to the best of our power by submitting evidence on those points which had a bearing on the trade of the country. We hope that the information collected by the Committees regarding the economic condition and taxable capacity of the people will prove of value to Government in framing future legislation.

This Chamber has always been alive to the supreme importance of Agriculture to the prosperity of a country like India and we welcomed Your Excellency's announcement on your return from England last year of the inauguration of a new policy of agricultural development, and your further announcement this year of the appointment of a Royal Commission with terms of reference wide enough to ensure results of real benefit to India.

It now only remains for us to express the earnest hope that at the close of this period of arduous and conscientious work Your Excellency and Lady Reading will enjoy health, happiness and prosperity in the Homeland. Your memory will always remain green in the country which you have served so well, your future will be watched with sympathetic interest by all in India who have come in contact with you and have benefited from your wise counsel and ardent devotion to duty.

With every assurance of respect we subscribe ourselves, in the name and on behalf of the Members of the Bombay Chamber of Commerce,

JOSEPH A. KAY, *President.*
J. R. ABERCROMBIE, *Vice-President.*
L. S. HUDSON
J. E. JACKSON
R. D. ENGLAND
E. MILLER
G. SUGDURY
L. F. TUCKER
G. L. WINTERBOTHAM } *Members of the Committee.*

R. SULIVAN,
Secretary.

BOMBAY, 1*st April* 1926.

His Excellency Lord Reading in reply said :—

GENTLEMEN,—I am glad on the occasion of my approaching departure from India to have this opportunity of meeting once again the members of the Bombay Chamber of Commerce; and I am very grateful to your Chamber and to you, gentlemen, personally for your kind thought in presenting me with this farewell address and for your good wishes for me and Her Excellency.

You have been kind enough to enumerate, in very generous terms of appreciation, some of the events during my period of office which have had reactions on trade and commerce. Many years of my life before I assumed charge of my office in India had been passed in close touch with those associated in these pursuits in the metropolis of the Empire; and I could claim also to have had some first-hand acquaintance with other great centres of commerce and finance in other countries both in the old world and the new.

I came to India fresh from the momentous discussions on economic and financial reconstruction in Europe which were occupying the minds of all thinking men at home. The normal production and interchange of goods and raw material had in some countries practically come to a standstill. Markets were everywhere dull. Exchange was undergoing violent fluctuations. The currency systems of some countries had failed to withstand the shock, to which they had been subjected, and were falling down in value to vanishing point. The more pessimistic were inclined to predict that the world would not recover for a century from this economic dislocation. The more hopeful recognised that the greatest care, industry and forethought would be required to build up again the stability of pre-war conditions.

With my mind attuned to these problems, I set myself on arrival in India to try to restore stability to the finances of the Government of the country by rigid economy and prudence, to rehabilitate the railway systems and to reconstruct those aspects of conditions connected with industry, trade and commerce in which the Government can properly lend a helping hand.

My Government in their efforts have had the assistance of favourable monsoon seasons; they have also had, as I most gratefully acknowledge, the firm support of the commercial community in overcoming their difficulties. Though conditions in commercial circles in the earlier part of the period of my Viceroyalty were often depressing and sometimes almost desperate, there has been a complete absence of panic; and the commercial community have put their trust in the sincerity of the efforts of Government to find a solution to the problems confronting the country. They have assisted Government throughout to the best of their ability with reasonable criticism and advice. Their technical knowledge and experience have been freely put at our disposal and their own energy, initiative and courage have supplemented in a remarkable degree the measures adopted by Government for the amelioration of the situation.

Now we are in calmer waters; and I think that both the Government and the commercial community can look back with satisfaction over the great distance, traversed in so short a time, and now separating us from the cyclone which once threatened to engulf the commercial and financial well-being of India.

My only regret is that the limitations of financial stringency and the vital necessity for reconstruction and rehabilitation have militated against any widespread and general progress with very important schemes of new construction and development. The former work was more vital and had to take precedence, as any prudent businessman will admit. With the more stable conditions now secured, the era for these new schemes has, I hope, begun. I know that all well-considered new projects will have the warm support of the commercial community. In the Royal Commission on Agriculture I leave behind a new field of enquiry in which I am proud to have helped to turn the first furrows and which, I am confident, has potentialities for a rich harvest of future prosperity.

Bombay still has some problems to solve, and watches for a change in the moons of commercial activity to bring better trade weather. I believe the new moon is now not far off; and when the change begins, I am confident that the enterprise of Bombay will take the fullest advantage of opportunities.

Gentlemen, I thank you again for your address. Though time and space may separate me in future from the important interests you represent here, I shall continue to watch with sympathy and confidence the future development of the great commercial mart and Empire port of Bombay.

ADDRESS OF WELCOME TO LORD IRWIN.

The following is the text of the address of welcome which was presented by the Committee of the Chamber on behalf of the Members to His Excellency Lord Irwin, at Government House, Malabar Hill, Bombay, on the 3rd April 1926:—

To the Right Honourable Edward Frederick Lindley Wood, P.C., G.C.S.I., G.C.I.E., Baron Irwin of Kirby Underdale in the County of York.

May it please Your Lordship.

We, the members of the Bombay Chamber of Commerce, desire to offer you and Lady Irwin a most cordial welcome on your arrival in India and to tender our sincere congratulations on your appointment by His Most Gracious Majesty the King-Emperor as Viceroy and Governor-General of India.

You do not come to us entirely a stranger to this country. We recall with gratitude the distinguished services to India of your grandfather, the first Lord Halifax, as President of the Board of Control and Secretary of State for India. Though far from the scene, we have watched with appreciation your own public activities. We recognise the valuable work you have performed as Under Secretary of State for the Colonies, President of the Board of Education, and finally as Minister of Agriculture. We are confident that the experience you have acquired in these high positions will stand you in good stead in discharging the yet more responsible duties on which you are about to enter.

Your Lordship's appointment is particularly welcome since agricultural problems in India require immediate investigation and solution. It may be within your knowledge that this Chamber put forward a resolution on this subject at the last meeting of the Associated Chambers of Commerce of India and Ceylon. We accordingly heartily approve of the recent announcement by the Government of India of the decision to appoint a Royal Commission to examine and report on the present conditions of agriculture and rural economy in British India and to make recommendations for the improvement of agriculture and the promotion of the welfare and prosperity of the rural population. We regard as matters of vital importance the co-ordination of the activities connected with agricultural development in the various Provinces and ample provision for research work.

Bombay is commercially interested in work of this character particularly in regard to the cultivation of cotton. By means of a small cotton cess the trade provides funds for the promotion of research by the Indian Central Cotton Committee which is already doing effective work. This body includes representatives of all those interested in cotton, whether from the commercial, industrial, agricultural or scientific point of view.

Although trade and industry in India generally show signs of settling down to more stable conditions, the City of Bombay has for some time past been suffering from acute depression. Apart from a cycle of lean years, both the staple textile industry and the general merchants' business conducted by importing houses are suffering from unfair competition on the part of countries which refuse to ratify the International Conventions relating to the hours of work and living conditions of the workers. We have no desire on this occasion to raise the controversial issues of protection and imperial preference, but we consider it may be necessary to ask the Government of India to introduce anti-dumping legislation, so as, in the words of Mr. Baldwin, " to safeguard the employment and standard of living of our people in efficient industries in which they are imperilled by unfair competition by applying the principle of Safeguarding of Industries legislation or by analogous measures."

The trade depression in Bombay to which we have ventured to direct Your Lordship's attention is aggravated at the present time by local, provincial and imperial taxation weighing heavily on all trades and industries. As compared with other provinces, this Presidency in particular is suffering unjustly from the anomalous allocation of provincial contributions to the Imperial Exchequer arrived at under the Meston Settlement. Under that settlement Income-tax was made a wholly central source of revenue and consequently we, an industrial province, are denied a share in the proceeds of our main form of industry, Income-tax forming as it does a very heavy percentage of the total taxation of this Presidency. We are pleased to know, however that the Honourable the Finance Member in his recent Budget Speech contemplates an early examination of the Report of the Taxation Enquiry Committee recently published with special reference to their proposal for modifying the existing Devolution Rule 15 in regard to this matter, but we respectfully maintain that it has been shown that the Meston Award was based on erroneous premises and faulty calculations. We earnestly beg Your Lordship to take steps to appoint a Committee at an early date to enquire into the equity of the Meston Award with a view to its revision.

We recently submitted our views at some length on Exchange and Currency before the Royal Commission which visited this country during the cold weather. We shall look forward with interest to the issue of the Commission's Report and we trust that its recommendations may result in the establishment of stable exchange and in the continued provision of cheap money during the export season.

The Taxation Enquiry Committee was a body before which we tendered very full evidence. Our most important proposal was that the inequitable Super-tax on companies should be replaced by a system of death duties. We regret that the Committee have not seen their way to meet the wishes of the commercial community in the former respect, but we are glad to observe that, although they consider a succession duty impracticable in this country, they recommend the extension of probate duties on the lines of the English Estate Duty—a proposal which has the hearty support of this Chamber.

In conclusion, we beg to express the hope that Your Lordship may be preserved in health and strength to enable you to support the heavy responsibilities and arduous duties of the great office to which you have been called.

With every assurance of our respect,

In the name and on behalf of the

Members of the Bombay Chamber of Commerce,

JOSEPH A. KAY, *President.*
J. R. ABERCROMBIE, *Vice-President.*
L. S. HUDSON,
J. E. JACKSON,
R. D. ENGLAND,
E. MILLER,
G. SUGDURY,
L. F. TUCKER,
G. L. WINTERBOTHAM, } *Members of Committee.*

R. SULIVAN,
Secretary.

BOMBAY, *3rd April*, 1926.

Lord Irwin in reply said :—

GENTLEMEN,—Lady Irwin and I thank you warmly for the welcome you have extended to us in the name of the Bombay Chamber of Commerce. I am grateful for your reference to the family connection which I may claim to have with India through my grandfather, and to my own public work in England. I trust that my past association with several Departments of Government at home, and with different parts of the Empire as Under-Secretary of State for the Colonies may assist me in the duties which I am about to undertake in India.

You have, gentlemen, in your address, touched upon one matter in which I, though new to India, take the deepest interest. This is the appointment of a Royal Commission on Agriculture, of which I note with satisfaction your approval.

By instinct and upbringing I am a countryman, and as a former Minister of Agriculture in England I have been brought into close contact with its administrative problems. I am therefore able to appreciate at their full worth the wisdom and statesmanship of Lord Reading, at whose instance this Commission was set up. For in a country where agriculture is the principal industry there can be no higher object than to increase the prosperity of the cultivators who form the overwhelming majority of the population.

Experience, however, elsewhere has taught me that there is no royal road or short cut to agricultural improvement. Nature moves at her own pace, and to deal even with a single crop demands years

of patient labour, and the necessary processes of research, experiment, demonstration and seed distribution cannot be hurried. But agricultural progress is not only a question of plant or stock improvement. It depends upon the solution of a host of allied problems, of which education and co-operative credit are only two of the most important.

In all this vast field, nothing has impressed me more than the results already achieved by your agricultural workers. I have only recently become acquainted with their work, and I find that, since agricultural departments in the modern sense were created over 20 years ago by Lord Curzon, important results have been achieved in the case of certain crops such as wheat, sugar-cane, cotton (to which you specially refer) and jute, results which have led to a wide increase in the country's wealth.

But where much has been done, much yet remains to do; and it will I presume be the duty of the Commission to review existing conditions and to examine how best the discoveries of modern science and modern administrative methods can be harnessed to Agriculture's needs. They will no doubt consider, among other matters, the most effective organisation of research work; the best means of ensuring a supply of trained workers in laboratory and field; and of bringing home to cultivators fully proved results; the maintenance of the purity of selected seed and its distribution; as well as the vital question of the provision of adequate funds. And, while advising measures to secure the greatest co-ordination of effort between the Governments in India, it will be their duty to keep steadily in view the preservation of the newly gained independence of the Provinces in this branch of public administration.

Their task, therefore, is difficult but they will be supported by the good-will of all who recognise that if the Commission can point the way to a wider application of modern methods to agriculture, the benefits will not be confined to those who till the soil but must lead to a general increase of national prosperity.

Their recommendations will be made during my time in India, and I shall count myself fortunate if I can at all assist in the progressive amelioration of the conditions of the rural population.

You refer also in the course of your Address to questions affecting trade, finance, and taxation. I can assure the Chamber that these questions will have my earnest attention, and I had looked forward to discussing them on my arrival, with Sir Leslie Wilson. I greatly regret his absence and deplore the cause that has made it necessary. I am sure I express the feelings of everyone present here to-day when I say how deeply we feel for him in his anxiety, and I pray God that Lady Wilson may soon recover her health and be able to return to you. At present I am not in possession of the latest detailed information in regard to the important matters dealt with in this section of your Address, and you will not therefore ask me to do more than give you an assurance, as I gladly do, that when I have equipped myself with the knowledge necessary to fuller understanding, I shall do all that

may be within my power to encourage the trade and to further the prosperity of this great and famous City.

In conclusion, gentlemen, let me again express to you my thanks for the warmth of the welcome you have extended to Lady Irwin and myself, on the eve of our assumption of new and exacting responsibilities. It will be our constant desire to make acknowledgment of your good wishes, by losing no occasion of rendering the best service that we may to India and to all classes of her people.

ROYAL COMMISSION ON INDIAN CURRENCY AND FINANCE.

No. 3302/302 of the 1st December, 1926.

From the Chamber to the Government of India, (Finance Department), Delhi.

I have the honour to submit herewith the views of my Committee on the report of the Royal Commission on Indian Currency and Finance which they have carefully studied in conjunction with the Finance Sub-Committee of the Chamber.

In the evidence which my Committee tendered before the Commission they expressed themselves in favour of fixing the ratio at 1/6 gold. The events of the last year have confirmed them in the view that a substantial measure of adjustment has taken place between Indian internal prices and world prices and that the time has now arrived when exchange can be safely stabilised at the *de facto* ratio. My Committee are accordingly prepared to give their support to the Currency Bill which has been circulated for opinion and which will be taken into consideration at the next session of the central legislature. I am now to deal with the other aspects of the report. The two most important proposals of the Commission are:—

(*a*) The introduction of the Gold Bullion standard.

(*b*) The establishment of a Central Reserve Bank.

(*a*) The Chamber last year expressed the view that it was desirable that India should ultimately have a full gold standard and currency but they recognised that in view of

the many and obvious difficulties in the way of the immediate attainment of that object a transition period would be necessary. It appears to my Committee that the Gold Bullion Standard on the lines recommended by the Currency Commission offers a practical solution of the problem since it allows the people of this country full freedom to adopt a gold currency if at a later stage it is found practicable and they manifest a desire to have one.

My Committee therefore approve of the Gold Bullion Standard and also the Commission's general proposals for the regulation of the currency system during the transition period. They cannot, however, disguise the fact that they view with some apprehension the proposal to issue notes which shall not be convertible into silver rupees. In his recent address at Delhi Sir Basil Blackett has himself admitted that great care will be needed in handling this matter. India is about to take the most important step in currency legislation since the closing of the mints in 1893 and is completing the process which was then initiated of transferring from a silver to a gold standard. The future is unknown and my Committee are impressed with the necessity of proceeding with the very greatest caution. The Currency Commission propose in paragraph 69 of their report to make it incumbent on the Currency authority to make rupees and other coins freely available to the public in such quantities as may be required for circulation. Since therefore the practical obligation to provide rupees in sufficient quantities will still exist, my Committee see no necessity to run the risk of impairing public confidence at the outset by declaring that the new notes are inconvertible. There is moreover the fear that the old notes might go to a premium while the new ones stand at a discount. When a few years' experience has been gained of the working of the gold bullion standard and confidence in the notes has been strengthened, it would, in the opinion of my Committee, be time to consider the desirability of making the new notes legally inconvertible.

(*b*) My Committee discussed at some length the merits of the alternative scheme for a Central Bank, *viz.*, the formation of a separate Reserve Bank or the delegation of additional powers to the Imperial Bank together with a modification of its charter. My Committee were at first inclined to favour

the second alternative, *i.e.*, modification of the charter of the Imperial Bank since it would obviate the necessity for the formation of a second institution. However, in view of the Imperial Bank's widespread commercial banking activities throughout India, it is difficult to see how it would be possible to amend its charter satisfactorily so as to enable it to function as a Central Bank, and my Committee are therefore driven to the conclusion that the formation of a Reserve Bank is necessary if the management of the Currency department is to be removed from the control of Government. My Committee are strongly of the opinion that the charter of the Reserve Bank should provide for all its advances being so liquid in character that any rise in Bank Rate would tend towards the re-payment of such advances.

There are certain additional points raised in the Currency Commission's Report on which my Committee desire to place their views on record and I deal with these in their order.

(1) REMOVAL OF THE LEGAL TENDER QUALITY OF THE SOVEREIGN (PARAGRAPHS 65 & 66).

The Currency Bill introduced by the Finance Member in the Legislative Assembly last session provides for the removal of the legal tender quality of the sovereign and half sovereign. My Committee have signified their approval of this Bill and it follows therefore that they agree to the demonetization of the sovereign and half sovereign.

(2) SAVINGS CERTIFICATES REDEEMABLE IN 3 OR 5 YEARS (PARAGRAPHS 67 & 68).

My Committee are in favour of the Commission's proposals in this regard inasmuch as the issue of such certificates will enable the small man to obtain gold and will bring home to him that gold is the standard of value of the rupee and that the one is convertible into the other.

(3) ISSUE OF ONE RUPEE NOTES (PARAGRAPH 72).

In 1925 the Chamber expressed itself in favour of the withdrawal from circulation of one rupee notes. Since that date conditions have changed considerably and my Commit-

tee do not think that the considerations which weighed with the Chamber at that time apply with the same force to-day, *i.e.*, the alleged comparative expense of small notes. The one rupee notes were popular in the past and they will assist in weaning the people from the use of silver rupees, a necessary process if the Commission's proposals for their gradual withdrawal from circulation are to be successfully carried out. My Committee therefore see no great objection to the re-issue of one rupee notes. It would be convenient if one rupee notes could be issued in booklet forms.

(4) AMALGAMATION OF THE PAPER CURRENCY AND GOLD STANDARD RESERVES (PARAGRAPHS 75 to 77).

If the recommendations of the Commission are adopted there ceases to be any *raison d'etre* for separate reserves and they may be safely amalgamated.

(5) GOVERNMENT REMITTANCES TO LONDON (PARAGRAPHS 107, 108, 109 & 110).

As far as sterling remittances are concerned my Committee are in entire agreement with the recommendations contained in paragraph 110 of the report. In this connection, they note that the Government of India have recently notified the Associated Chambers that they have arranged with the Controller of Currency, Calcutta, for the weekly publication of a return of remittances to England. Effect has thus already been given to the recommendations contained in paragraph 110 which coincides substantially with the resolution put forward by the representative of this Chamber at the last meeting of the Associated Chambers and carried unanimously.

(6) ABOLITION OF THE STAMP DUTY ON BILLS OF EXCHANGE AND CHEQUES (PARAGRAPHS 116 & 216).

My Committee recognise the importance of promoting the growth of commercial bills with a view to rendering the expansion and contraction of the currency more automatic, but having regard to the habit prevalent among certain classes of Indians of treating unstamped documents without due regard to their importance, my Committee think it would be unwise to abolish the Stamp Duty on usance bills of exchange and hundies altogether. They agree, however, that

a drastic reduction is necessary and they would repeat the suggestion which they recently made in reply to a reference from the Government of Bombay that bills of exchange might be made out on embossed parchment paper bearing a one anna stamp.

For the reason mentioned above my Committee are not in favour of the total abolition of the stamp duty on cheques. They are impressed, however, with the necessity for doing everything possible to foster the banking habit in India, and they would suggest that the Stamp Duty on cheques might be reduced to a minimum, say a quarter anna.

(7) Government Guarantee of the Bank Note (Paragraph 138).

My Committee consider it essential that the notes of the Reserve Bank should be guaranteed by the Government of India as a precautionary measure.

(8) Cash Reserves to be maintained by Banks and Bankers against deposits (Paragraph 161).

It has been represented to my Committee that this stipulation imposes taxation on banking institutions in order to subsidise the new Reserve Bank and some opposition from banking circles is to be apprehended. While they agree that a minimum balance in relation to deposits should be maintained with the Reserve Bank, my Committee are of the opinion that the figure has been fixed too high and would recommend that 10 per cent. and 3 per cent. be reduced to 5 per cent. and 1½ per cent. respectively. The fact that membership of the Reserve Bank will be compulsory for banks appears an additional argument for making the conditions light.

In this connection my Committee have considered the difficulty which has presented itself in the past of defining the institutions which are to be included in the term "Bank". They would be glad of an indication from Government as to the bodies which, under paragraph 161, will be required to maintain minimum reserve balances with the Reserve Bank and as to the extent this provision will affect firms and individuals who accept deposits.

(9) IMPROVEMENT OF STATISTICAL MATERIAL (PARAGRAPH 217).

My Committee approve of the views expressed in this paragraph.

INDIAN ECONOMIC ENQUIRY COMMITTEE.

No. 4374/D. of the 27th May 1926.

From the Government of Bombay, Finance Department, to the Chamber.

I am directed by the Governor in Council to forward a copy of the Report of the Indian Economic Enquiry Committee, together with a copy of a letter received from the Government of India on the same subject and to request that Government may be favoured with the views of your Chamber on the Majority and the Minority recommendations in the Report. And I am to request that when framing its views your Chamber will bear in mind the estimate of cost given on page 60 of the report, namely, for this Presidency an annual recurring cost of Rs. 4½ lakhs and an initial non-recurring cost of Rs. 2½ lakhs. And these figures should be read with the comment of the Government of India, in the third paragraph of their letter, that "for the work contemplated the estimate seems exceedingly low."

2. In conclusion I am to say that it will be much appreciated if your views are furnished as early as possible, within three weeks at the latest.

From the Secretary to the Government of India, Finance Department, to all Provincial Governments.

I am directed to invite your attention to the Report of the Indian Economic Enquiry Committee, copies of which have already been forwarded to you. The record of the evidence of witnesses, which is being separately printed, will be forwarded as soon as available. The appointment of the Committee was, as explained in the first chapter of their Report, the result of Resolutions passed in both chambers of the Central Legislature. The reference to the Committee

embraced not only an examination of the material at present available for framing an estimate of the economic condition of the various classes of the people of British India and a report on its adequacy but they were asked to make recommendations as to the best means by which the existing material might be supplemented and as to the basis on which a general economic survey should be carried out.

2. The report of the majority of the Committee may be said to fall into two distinct parts. The first deals with general statistics other than production which, as the Committee admit, are more or less complete. With reference to these they make a number of detailed suggestions with the object of their improvement and extension, most of which are primarily for the consideration of the Central Government. A statement of these recommendations is attached as *Appendix A* to this letter. In addition, however, to their detailed recommendations they make two general recommendations (1) that the further improvement of these general statistics, so as to bring them into line with up to date statistical systems abroad, might be effected with the aid of a committee or conference of statistical experts, and (2) that their general recommendation (which will be referred to later) for centralisation of statistics should apply also to the statistics in this class (paragraph 40). The intention of this recommendation, is, as shown in paragraph 82, that apart from purely departmental publications, which do not contain any information required for the economic purposes of the Central and Provincial Governments, all publications should come under the technical guidance of a central statistical authority.

On this part of the Committee's report the views of local Governments are invited on such points as concern them in the detailed recommendations and on the general questions mentioned above, the latter of which contemplates a somewhat closer control, than exists at present, over Provincial publications by the Central Department of statistics.

3. The second and more important part of the Committee's Report deals with statistics relating to (*a*) production and (*b*) estimates of income, wealth, cost of living, indebtedness, wages and prices, the object of the Report being to recommend

an organisation for the collection and publication of statistics of this class which should constitute a survey of the entire economic fabric of the country. The organisation proposed consists first, of a *Central Bureau* under the Government of India, with a Director of Statistics and 2 Assistants (a third Assistant being employed periodically for the work of census of population) and necessary clerical staff. The additional cost to the Central Government is estimated at Rs. 75,000 per annum, *plus* Rs. one lakh for initial equipment and Rs. 25,000 quinquennially for periodical surveys. This estimate (which for the work contemplated seems exceedingly low) will be examined separately by the Government of India. Secondly, *Provincial Bureaux* in each Province, with which should be amalgamated existing labour offices where they exist. At the head of each Bureau would be a Provincial Statistician (who might in some provinces combine the duties of the Director of Land Records, one Assistant for Headquarters and a number of Assistants (usually one for each Revenue division) for district work. Under each Assistant would be—

(1) 20 to 25 inspectors (whose number might be reduced to 10 or 12 after 2 years) for collection of production statistics. These inspectors would, in fact, work under the control of the Revenue Department subject to the guidance of the Assistant Statistician, and their duties would be to collect data regarding forms of production which are not supplied direct by departments. They would work in close association with local agencies, such as Co-operative Credit Societies and Panchayats (Paragraphs 88 to 91).

(2) 15 to 18 investigators, who would ordinarily be graduates, undergraduates or retired revenue officers who would be engaged on intensive enquiries into wealth, income, etc. These would form part of the statistical establishment, though associated in some degree with the Revenue establishment. It is contemplated that each investigator would be able to

deal with 12 villages a year in rural tracts and 600 families a year in urban tracts, so that in 5 years data would have been collected for 20 per cent. of the town population and 12½ per cent. of the rural population. (Paragraphs 93 to 96.)

A special staff of tahsil-clerks would also be required for the compilation of statistics of agriculture and other miscellaneous products (Paragraph 92).

Thirdly, *Advisory Boards* of Economic Enquiry are contemplated for each province, while the present Publicity Advisory Committee of the Central Government would be expanded by the addition of two official and two non-official members with statistical experience to form a Central Advisory Board. It is suggested that non-official members of these Boards should be paid a fee for attending the meetings at all events for the first few years (Paragraphs 86 and 87).

The cost of these proposals to Provincial Governments has been worked out by the Committee roughly on a population basis and is estimated for all provinces as Rs. 56·59 lakhs per annum in addition to 30 61 lakhs for initial equipment, which would be spread over the first 2 years.

4. The general object for which this organisation is recommended is, as explained in paragraph 70 of the Report, that the entire economic fabric of the country should be closely sifted by a survey. For the purpose of this survey the Committee accept, with minor modifications, the division into 12 occupational classes adopted at the last population census and for the larger economic zones the provincial natural divisions adopted in the Census Report of 1921. The survey will concern itself with statistics (*a*) of production and (*b*) of income, wealth, etc. Statistics of production will be collected under seven main heads :—(1) Agriculture, (2) Pasture and Dairy Farming, (3) Forests, (4) Fisheries (5) Mines. (6) Large industries and (7) Cottage industries. For large industries the annual statistics will be supplemented quinquennially by a detailed census of production. For production of all kinds the figures will be obtained

through Government departments by means either (*a*) of the existing agency or (*b*) of the additional special staff of inspectors already referred to. A summary is attached as *Appendix B* to show in more detail what the Committee contemplate under the various production heads.

Statistics of income and wealth, etc., will be obtained by intensive studies carried out by the special investigators and the results will be included in the summary and published from year to year with the annual provincial statistics (Paragraphs 76 to 78). Special enquiries will also be undertaken on special subjects by the investigating staff (which may be strengthened for the purpose) on any subjects of local importance which may be prescribed by the local Governments from time to time, such as fragmentation of holdings, unemployment among the middle classes, condition of the depressed classes and unemployment in rural areas. The enquiries of the investigators will include estimates of collective private wealth and national wealth. Additional detail as to what the Committee propose in respect of estimates of income and wealth is given in *Appendix C.*

5. It will be clear from the above summary of the organisation proposed and the scope of its activities, that local Governments are not intimately concerned both financially and in regard to the practical working of the proposals. They are further concerned in two general proposals which are made by the Committee (1) that all work in connection with statistics should be co-ordinated and centralised and that the statistics of all the Departments, both of the Central and Provincial Governments, should be brought under the supervision of one central authority who should be the adviser of Government in statistical matters; and (2) that there should be a Census and Statistics Act, the main object of which will be to place the whole organisation on a legal basis and to empower officers to demand the supply of information under legal penalties, guarantees being provided against disclosure of information (Paragraphs 82 and 83).

6. The Minority Report by Professor Burnett Hurst while dissenting from some of the principles and most of the details of the Committee's recommendations, contemplates

the organisation of a Central Statistical Bureau and of Provincial Bureau. He would abandon the idea of carrying out enquiries into individual wealth, but recommends (*a*) a series of intensive enquiries by the collection and analysis of a large number of family budgets under the supervision of Provincial Boards of Economic Enquiry who will employ special investigators, quite distinct from the official statistical establishment and (*b*) the collection of statistics of production, wages and prices by the extensive method through the agency of the department or branch of administration with which the statistics are associated, under the control of the Central and Provincial Bureaux of statistics; *e.g.*, the statistics of agriculture would be taken over by the Department of Agriculture and statistics of production of small scale industry would be collected by the subordinate staff of the present departments of industries or the Co-operative Departments or by a special staff of investigators working under these Departments. Professor Burnett Hurst supports the proposal for a detailed census of production of large industrial establishments quinquennially and for a quinquennial wage-census. He considers, however, that the necessary powers of compulsion can be granted to the Statistical Bureaux by amending the Factories Act instead of introducing special legislation.

Professor Burnett Hurst estimates that the cost of the Provincial Bureaux, where no labour offices at present exist, would be about one lakh of rupees per annum for each Province, but he attempts no estimate of cost of the intensive and extensive enquiries recommended, which he would leave on an elastic basis depending on the extent of the enquiries which each local Government or which the Provincial Boards of Economic Enquiry decide to undertake.

7. The Government of India feel sure that local Governments will appreciate the underlying object of this Report which is to improve the standard and extend the scope of the statistical material available for an estimate of the economic condition and resources of the country and will share their desire to give effect to any practical proposals which will contribute to this object and which can be undertaken at a reasonable cost. But in view of the financial considerations involved and of the necessity for co-operation,

between local Governments and the Central Government in any measures which may be approved, and in view also of the important administrative considerations implied in proposals such as those for the estimate of individual wealth by a staff of investigators and for legislation to make compulsory the supply of information to the Government Statistical Department, they desire in the first instance to invite the views of Local Governments upon the proposals of the Committee, both in the Majority and the Minority Reports, before taking any further action and at the present stage they refrain from comment upon the details regarding which the Local Governments will in most instances be in the best position to advise. They would be glad if the views of the local Government could be forwarded to the Government of India at their earliest convenience.

APPENDIX A.

General Statistics other than Production.

1.	Report of Joint Stock Companies.	Should contain information regarding the dividends declared	Para. 26
2.	Statistical Abstract.	Should contain statistics relating to Insurance Cos. for purposes other than Life Insurance	Para. 26
3.	Internal Trade Returns.	Should be revived and brought into line with the more up-to-date statistics of countries like the U.S.A.	Para. 30
4.	Sea-Borne Trade and Navigation accounts.	Figures as to the crew employed, especially on ships plying in coastal waters should be published ..	Para. 34
	Other Transport.	Suggests that in addition to figures for carts, which are taken along with the Cattle census, figures of motor and all other forms of transport, including boats should be collected and published	Para. 35
6.	Roads and Navigable canals.	Information regarding length of metalled and unmetalled roads and navigable canals, now maintained by Provincial authorities should be put together for the whole of India.	Para. 36
7.	Posts and Telegraphs.	Figures relating to wireless messages and broadcasting stations might be published in Annual Reports of Posts and Telegraphs Department...	Para. 37

8.	Education.	Information relating to libraries, museums, zoological and botanical gardens and learned societies might be collected and published in the Statistical Abstract	Para. 38

APPENDIX B.

Statistics of Production.

1.	General recommendation.	That complete statistics of production including the total value of production, should be collected, if it is possible to do so at a reasonable cost.	Para. 41
		The best method would be by improving and amplifying the existing agricultural statistics, and where a subordinate revenue agency exists, no other agency for compiling the information can be usefully substituted for it	Para. 44.
		What is necessary is to improve the statistics of yield where necessary and to convert the quantities into values	Para. 45.
2.	Condition of crops.	System of ascertaining condition of crops in force in Punjab is recommended and could be further improved	Para. 48.
3.	Standard yield and crop experiments.	The number of crop experiments on which standard yield is based, should be considerably increased and should be extended to minor crops as well. It is for each provincial Government to decide what methods its officers should adopt for increasing the number of crop experiments performed from year to year	Para. 50.
4.	Fruit and vegetables.	Valuation of fruit and vegetables should be included	Para. 51.
5.	Valuation of produce.	System outlined for making calculation of value, village by village ..	Para. 52.
6.	Review of agricultural production.	If above system is employed a periodical census of agricultural production is unnecessary, but a review of agricultural production might be made quinquennially on the basis of the annual returns	Para. 53.

7.	Tracts under permanent settlement.	The collection of figures of agricultural production presents special difficulties in permanently settled areas (*i.e.*, Bengal, Bihar and Orissa, also ⅓ of Madras and parts of the United Provinces and Assam). No definite suggestion is made, but steps which are already being taken by some Governments should be persisted in until the statistics of agricultural production are placed on a par with those of ryotwari Provinces as regards reliability of the outturn and values of the crops raised ..	Para. 54
8.	Cattle census and pastoral products.	Should if possible be held annually everywhere, as in Burma and the Central Provinces, and should include figures for various animals specified and for production, quantity and value of different pastoral products.	Para. 55.
9	Forests	The methods employed in other Provinces for recording forests produce should be applied in Burma ..	
		Figures regarding production from private forests should be obtained, so far as possible, through the Revenue Department and published	Para. 56.
10.	Fisheries ..	Existing statistics are incomplete. Should aim at ascertaining amount and value of total catch in both inland and sea fisheries, and in respect of special fisheries such as chank, pearl and oyster fisheries.	
		Organisation suggested, in addition to the Fisheries Department where one exists, and collection of data in regard to big cities, is the revenue agency supplemented by the inspectors who may be appointed for ascertaining the production of cottage industries and other forms of miscellaneous production	Para. 57.
11.	Minerals ..	The information at present collected through the Chief Inspector of Mines should be supplemented for all mines which are not dealt with by the Department of Mines including indigenous mining, the statistic being collected by the Revenue Department under instructions from the Chief Inspector of Mines. The	

		information required should be quantity and value of minerals produced, the number of persons employed and value of other material used up, including fuel consumed or power employed	Para. 58
12.	Large Scale industries.	In respect of all large-scale industries statistics should be collected through the Department of Industries and published annually in respect of:— (*a*) Quantity and value of manufactured goods, (*b*) Quantity and value of raw material used up in production. (*c*) Added value of manufactures, (*d*) Value of fuel or power used, (*e*) Number of employees. A regular census of production of large industries should be taken quinquennially. Legislation will be necessary for the census of production for large scale industries	Para. 59.
13.	Cottage Industries.	An estimate of the quantity and value of the total annual production of cottage industries should be ascertained with the estimated value of raw material used up, also number of persons employed wholly or partially in such industries, number and kind of machinery, etc.	Para. 60.

APPENDIX C.

Statistics of Income and Wealth, etc.

1.	Income-tax returns.	In the income-tax returns greater details of the sources of income, *i.e.*, of the business, profession or occupation from which it is derived, may be given	Para. 62.
2.	Investigations as to income.	General investigations as to income should be carried out every year for small typical areas, in both urban and rural tracts, so as to enable eventually estimates of income of classes and administrative units and distribution of income between production and services and between property and services to be worked out	Paras 62 and 63.

3.	Investigation of wealth.	Estimates of local collective wealth should be prepared from outset by the "inventory method" for villages, towns and cities, by evaluating area of land, number of houses and cattle, rough estimate of *furniture and implements, etc.* Estimates of public wealth should be included.. Whenever possible intensive house to house enquiries should be made by investigators.	Para. 64
4.	Cost of living ..	The existing information on the subject should be supplemented by the preparation of cost of living, index numbers for working classes in the principal industrial centres and in index numbers based on family budgets of typical families of other classes	Para. 65.
5.	Indebtedness ..	Intensive studies should be made and results published regarding extent of indebtedness of various classes and tracts, causes of indebtedness, rates of interest and sources of loans	Para. 66.
6.	Wage census ..	Suggests a quinquennial wage census and annual wage returns	Para. 67.
		See Appendix 7 and Chapters VII, VIII and IX.	
7.	Prices	The collection of prices should be placed on a comprehensive basis .. Wholesale prices should be collected fortnightly in respect of all agricultural products in each district at the principal market towns.	Para. 69.
		Retail prices should be collected weekly from the principal towns in each province and published as at present.	
		There should be honorary correspondents for reporting both kinds of prices.	
		Both wholesale and retail prices should be published collectively for the year, both provincially and centrally.	

• No. 1812–251 of the 24th June 1926.

From the Chamber to the Government of Bombay, Finance Department.

I am directed to refer to your letter No. 4374–D of the 27th ultimo, inviting an expression of my Committee's opinion on the recommendation of the majority and minority reports

of the Indian Economic Enquiry Committee. In reply I am to say that my Committee have carefully examined the report together with the covering letter from the Government of India and I have the honour to convey their views hereunder.

2. It is clear in the first place that much of the report is a matter for economists; and my Committee have refrained as far as possible from trenching on the realm of economic theory and endeavoured to confine their remarks to those aspects of the report which appear of interest to them as practical commercial men.

3. In replying to the questionnaire issued by the Economic Enquiry Committee this Chamber said it would welcome a comprehensive enquiry into the economic condition of the country which might assist in determining the taxable capacity of the people should it be found necessary to revise the existing system of taxation. The value of statistical analysis in shaping a nation's policy has received rapidly increasing recognition in recent years and business men themselves rely very largely on statistics for guidance in the conduct of their affairs. All reasonable men therefore will be in full sympathy with the object of an economic survey as stated by the majority on page 64, *i.e.*, " to collect statistical data and information which would facilitate the shaping of the economic policies and the solution of current economic problems with a view to meet existing deficiencies, improve resources and increase the country's prosperity generally," and my Committee see no reason to question the statement that there is a widespread desire in the country for an economic enquiry. When, however, they come to examine what form such an enquiry should take my Committee are impressed by the fundamental differences of opinion expressed by the majority and the minority as to what should constitute an economic survey. Professor Burnett-Hurst, for example, would exclude enquiries into individual wealth and estimates of national wealth and national income all of which the majority include among their tests of economic condition. The majority recommend that figures of production of all kinds should be collected and that wherever it is not possible to obtain actual figures a near approximation should be attempted. Professor Burnett-Hurst points out the difficulties attendant on the collection of

figures for some of the most important sources of production in the country, *viz.*, cottage industries, fisheries, minor crops, forests, etc. He also emphasises the importance of accurate statistics or statistics to which a known degree of accuracy can be attributed and shows the danger of rough approximations and guesses which bring discredit on all statistical work. Further Professor Burnett-Hurst stresses the need for interpreting the term " economic " in its widest sense and would include in his survey a number of sociological, medical, hygienic and other factors to which his colleagues appear to attach relatively minor importance. These differences of opinion between the three members of the Committee only serve to illustrate the vast difficulties surrounding the subject and force my Committee to the conclusion that an economic survey on a comprehensive scale is beyond the range of practical politics in the present stage of India's development.

4. My Committee feel that it is unnecessary for them to criticise in detail the recommendations of the majority report since that task has been performed at the abler hands of a trained economist. In his extensively documented minute of dissent Professor Burnett-Hurst has conclusively shown that his colleagues' proposals are impracticable and their scheme is altogether too ambitious. The desire to raise the standard of statistical work in this country to that of the Dominions is a laudable one but the differences between India and the Dominions have merely to be stated in their simplest terms for the enormity of the task to be realised. The vast and heterogeneous population, the illiteracy of the people and their hostility to, and suspicion of, any form of governmental enquiry are some of the difficulties brought out in the minority report. It is recognised that in sociological science the importance of differences of quality is enormous, and the effect of these differences on the conclusions to be drawn from figures is apt to be neglected even by men of unquestioned ability and good faith. The majority of politicians, social reformers, amateur statisticians, etc., are in the habit of drawing the conclusions that seem good to them from such figures as they may obtain, merely by treating as homogeneous quantities which are heterogeneous, and as comparable quantities which are not comparable. This danger will be peculiarly acute in a country which embraces a congeries of nations presenting

every diversity of feature. It appears to my Committee that a survey on the lines suggested by the majority could only be completed at a very great cost and with doubtful not to say harmful results. In regard to their estimates of the cost to which you direct my Committee's special attention, I am to say that they agree with the Government of India that it seems exceedingly low. At the same time they consider it too high a price to pay for the result likely to be achieved and in their opinion the estimate would in all probability be largely exceeded.

5. It must not be assumed from the above that my Committee are opposed to any attempt being made to improve statistical work in this country and they have endeavoured to make clear in the opening passages of this letter the importance they attach to statistical investigations provided they are conducted on sound lines. But in view of the disabilities from which India suffers as compared with the Dominions and other progressive countries, it behoves her to proceed with caution and my Committee would recommend a policy of *Festina lente* in undertaking statistical reform. They think that insufficient attention has been paid to the utilisation of the existing material which it seems to them is capable of much useful extension and development. To this end they would accept the recommendation for the establishment at the headquarters of the Central Government of a Central Statistical Bureau to take the place of the Statistical Section of the office of the Director-General of Commercial Intelligence for the purpose of centralising and co-ordinating statistics. The functions of the Central Bureau might include those outlined in paragraph 21 of the minute of dissent, p. 103. Whether the new department is created by a Census and Statistics Act or by executive act accompanied by an amendment of the Factories Act appears to my Committee immaterial, provided its functions are clearly defined and its powers limited and strict guarantees are provided against the disclosure of individual returns. Useful guidance as to the scope and activities of the Central Statistical Bureau might be obtained in the early stages of its existence by means of a Committee or conference of statistical experts as recommended in the majority report. At the same time, in the opinion of my Committee, too much insistence should not be laid

on bringing the Indian system into line with the methods employed abroad. The primary consideration should be the needs of India and due regard should be paid to her own special circumstances.

6. Both the majority and the minority report recommend the formation of Provincial Statistical Bureaux. Whilst my Committee realise that as time goes on Provincial Bureaux will probably be necessary they think that in the early stages the existing channels should be utilised for the collection of provincial statistics. At the last meeting of the Associated Chambers of Commerce in Calcutta, Mr. Grantham representing this Chamber moved a resolution which was subsequently carried by a majority recommending that the preparation of industrial statistics should be undertaken by the Central Government and not by the Provincial Governments. That is a point to which this Chamber attaches considerable importance. It is obvious, as was pointed out on that occasion, that industrial statistics produced by different provincial Governments and relating to similar industries must lack uniformity and co-ordination and it is highly undesirable that the Government which has the ultimate settlement of strikes in its hands should have the preparation of the statistics which are at the bottom of the settlement. In replying to the questionnaire issued by the Economic Committee the Chamber expressed the opinion that information relating to large industrial establishments should be obtained by the Imperial Statistical organisation. In re-affirming this view I am to add that, in the opinion of my Committee all statistics, apart from purely departmental statistics of no economic interest, should be centrally administered. The provincial authorities, *e.g.*, Departments of Industries and Agriculture, should in the matter of statistics act mainly as collecting and forwarding agencies. As regards the suggestion that the Labour Office, Bombay, should be expanded into a Provincial Bureau of statistics, I am to point out that the post of Director of Labour has been abolished in the interest of economy. Bombay has year by year to meet heavy demands on the part of the nation-building departments. Having no expanding sources of revenue she has found it increasingly difficult to meet even the minimum of these demands and in a time of trade depression like the present it would, my Committee feel

be most inopportune to set up costly new machinery of the kind proposed.

7. There are two minor recommendations of the majority report to which my Committee see no objection. They think the Department of Mines might collect annually statistics of quantity and value of all kinds of mineral production, and they agree that cost of living index numbers might be prepared for the working classes in the principal centres. On the other hand they regard as impracticable and too costly the suggestion that intensive enquiries should be made every year in limited areas in every district for ascertaining income, wealth, cost of living, indebtedness, etc., of the people.

8. Having now commented on the report as a whole and in particular made clear their objections to the main features of the majority report, my Committee desire to offer a few observations on certain of the proposals made by Professor Burnett-Hurst.

9. They agree that it would be inadvisable to conduct enquiries into individual wealth in India. It may be expected that the institution of a comprehensive scheme of death duties as recommended by this Chamber will throw some light on this subject. My Committee think that estimates of national wealth and national income are likely to prove valueless.

10. They are in sympathy with the proposal to conduct enquiries into a variety of factors affecting the well-being of the community but not always included in the term "economic," but they fear the cost would be prohibitive unless investigations are largely carried out by honorary agency as in the case of the enquiry into middle class unemployment in Bombay undertaken by the senior statistics students of the Sydenham College of Commerce and Economics, the results of which were published in the May issue of the Labour Gazette under the pen of Professor H. L. Kaji.

11. My Committee agree that steps should be taken to bring about an improvement in agricultural statistics and I am to recall their remarks in this regard when, in replying to the questionnaire, they suggested—

(1) more comprehensive crop-cutting experiments,

(2) the re-institution of internal rail-borne statistics, and

(3) more intense effort to establish local consumption figures.

They strongly advocate that the work of collecting and compiling agricultural statistics should be transferred from the Revenue Department to the Department of Agriculture. They consider that the possibility of collecting statistics of the production of cottage and small-scale industries and of the wages of craftsmen by the subordinate staffs of the provincial departments of Industries or the co-operative departments should be looked into, but they fear the cost may be found prohibitive.

12. My Committee agree that annual statistics of the value of the total production of factories and large scale establishments should be compiled and eventually a detailed census of production instituted, but they repeat that they would prefer to study the reliability of annual statistics before embarking on further periodical surveys. They are fully alive to the importance of securing complete statistics relating to organised industries and they agree that a quinquennial wage census should be undertaken by the Central Bureau of Statistics but in their opinion owing to the minute sub-division of labour a quarterly return of rates of wages and hours of labour would be laborious to compile and of little practical utility.

13. The proposal that a small statistical advisory council consisting of honorary members should be appointed by the Governor-General in Council appears to my Committee a sound one; they trust commercial and industrial interests will secure adequate representation should such a council be set up. Finally my Committee agree that an Official Year Book for British India should be published by the Central Bureau of Statistics which should have charge of all statistical publications.

14. To sum up my Committee's conclusions:—

(1) They are opposed to most of the majority proposals, which they consider unworkable, costly and dangerous.

(2) Professor Burnett-Hurst's minute of dissent appears to them far more reasonable and might form a basis of discussion in devising a statistical system suitable to this country.

(3) My Committee, however, are by no means prepared to accept all his suggestions, notably those connected with the immediate creation of Provincial Bureau of Statistics, while they would recommend, in the first instance, the inauguration of a Central Bureau to collect statistics from the existing sources of information.

INDIAN SUCCESSION (AMENDMENT) ACT.

ACT No. XXXVII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 9th September, 1926).

AN ACT TO AMEND THE INDIAN SUCCESSION ACT, 1925, FOR A CERTAIN PURPOSE.

Whereas it is expedient to amend the Indian Succession Act, 1925, for the purposes hereinafter appearing; It is hereby enacted as follows :—

XXXIX of 1925.

1. (1) This Act may be called the Indian Succession (Amendment) Act, 1926.

Short title and commencement.

(2) It shall come into force on the 1st day of January, 1927.

2. Section 57 of the Indian Succession Act, 1925, shall be renumbered as sub-section (1) of section 57, and to that section the following sub-section shall be added, namely :—

XXXIX of 1925.

Amendment of section 57, Act XXXIX of 1925.

"(2) The provisions of section 63 shall apply to all wills and codicils made by any Hindu, Buddhist, Sikh or Jain on or after the 1st day of January, 1927, to which those provisions are not applied by sub-section (1)."

ACT No. XL OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 9th September, 1926.)

AN ACT TO AMEND THE PROVISIONS OF SECTION 33 OF THE INDIAN SUCCESSION ACT, 1925.

Whereas it is expedient to amend the provisions of section 33 of the Indian Succession Act, 1925, so as to provide more liberally for the surviving widow or husband where there are no lineal descendants in the case of a total intestacy; It is hereby enacted as follows:— XXXIX of 1925.

1. This Act may be called the Indian Succession (Amendment) Act, 1926. Short title.

2. To clause (*b*) of section 33 of the Indian Succession Act, 1925 (hereinafter referred to as the said Act), before the words "If he has left no lineal descendant" there shall be prefixed the words "Save as provided by section 33A". XXXIX of 1925. Amendment of section 33, Act XXXIX of 1925.

3. After section 33 of the said Act the following section shall be inserted, namely:— Insertion of new section 33A in Act XXXIX of 1925.

"33A. (1) Where the intestate has left a widow but no lineal descendants and the nett value of his property does not exceed five thousand rupees, the whole of his property shall belong to the widow. Special provision where intestate has left widow and no lineal descendants.

(2) Where the nett value of the property exceeds the sum of five thousand rupees, the widow shall be entitled to five thousand rupees thereof and shall have a charge upon the whole of such property for such sum of five thousand rupees, with interest thereon from the date of the death of the intestate at 4 per cent. per annum until payment.

(3) The provision for the widow made by this section shall be in addition and without prejudice to her interest and share

in the residue of the estate of such intestate remaining after payment of the said sum of five thousand rupees, with interest as aforesaid, and such residue shall be distributed in accordance with the provisions of section 33 as if it were the whole of such intestate's property.

(4) The nett value of the property shall be ascertained by deducting from the gross value thereof all debts, and all funeral and administration expenses of the intestate, and all other lawful liabilities and charges to which the property shall be subject.

(5) This section shall not apply—

(*a*) to the property of :—

(*i*) any Indian Christian,

(*ii*) any child or grandchild of any male person who is or was at the time of his death an Indian Christian, or

III of 1872. (*iii*) any person professing the Hindu, Buddhist, Sikh or Jain religion the succession to whose property is under section 24 of the Special Marriage Act, 1872, regulated by the provisions of this Act;

(*b*) unless the deceased dies intestate in respect of all his property."

INDIAN TRADE UNIONS ACT.

Act No. XVI of 1926.

[Passed by the Indian Legislature.]

(*Received the assent of the Governor-General on the 25th March*, 1926.)

An Act to provide for the registration of Trade Unions and in certain respects to define the law relating to registered Trade Unions in British India.

Whereas it is expedient to provide for the registration of Trade Unions and in certain respects to define the law

relating to registered Trade Unions in British India; It is hereby enacted as follows:—

CHAPTER I.

Preliminary.

Short title, extent and commencement.

1. (1) This Act may be called the Indian Trade Unions Act, 1926.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) It shall come into force on such date as the Governor-General in Council may by notification in the *Gazette of India*, appoint.

Definitions.

2. In this Act, unless there is anything repugnant in the subject or context,—

(*a*) "executive" means the body, by whatever name called, to which the management of the affairs of a Trade Union is entrusted;

(*b*) "officer", in the case of a Trade Union, includes any member of the executive thereof, but does not include an auditor;

(*c*) "prescribed" means prescribed by regulations made under this Act;

(*d*) "registered office" means that office of a Trade Union which is registered under this Act as the head office thereof;

(*e*) "Registered Trade Union" means a Trade Union registered under this Act;

(*f*) "Registrar" means a Registrar of Trade Unions appointed by the Local Government under section 3, and "the Registrar", in relation to any Trade Union, means the Registrar appointed for the province in which the head or registered office, as the case may be, of the Trade Union is situated;

(*g*) "trade dispute" means any dispute between employers and workmen or between workmen and workmen, or between employers and employers which is connected with the employment or non-employ-

ment or the terms of employment or the conditions of labour, of any person and "workmen" means all persons employed in trade or industry whether or not in the employment of the employer with whom the trade dispute arises; and

(*h*) "Trade Union" means any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen, or between employers and employers, or for imposing restrictive conditions on the conduct of any trade or business, and includes any federation of two or more Trade Unions;

Provided that this Act shall not affect—

(*i*) any agreement between partners as to their own business;

(*ii*) any agreement between an employer and those employed by him as to such employment; or

(*iii*) any agreement in consideration of the sale of the goodwill of a business or of instruction in any profession, trade or handicraft.

CHAPTER II.

Registration of Trade Unions.

Appointment of Registrars.

3. Each Local Government shall appoint a person to be the Registrar of Trade Unions for the province.

Mode of registration.

4. Any seven or more members of a Trade Union may, by subscribing their names to the rules of the Trade Union and by otherwise complying with the provisions of this Act with respect to registration, apply for registration of the Trade Union under this Act.

Application for registration.

5. (1) Every application for registration of a Trade Union shall be made to the Registrar, and shall be accompanied by a copy of the rules of the Trade Union and a statement of the following particulars, namely:—

(*a*) the names, occupations and addresses of the members making the application;

(*b*) the name of the Trade Union and the address of its head office ; and

(*c*) the titles, names, ages, addresses and occupations of the officers of the Trade Union.

(2) Where a Trade Union has been in existence for more than one year before the making of an application for its registration, there shall be delivered to the Registrar, together with the application, a general statement of the assets and liabilities of the Trade Union prepared in such form and containing such particulars as may be prescribed.

Provisions to be contained in the rules of a Trade Union.

6. A Trade Union shall not be entitled to registration under this Act, unless the executive thereof is constituted in accordance with the provisions of this Act, and the rules thereof provide for the following matters, namely :—

(*a*) the name of the Trade Union ;

(*b*) the whole of the objects for which the Trade Union has been established ;

(*c*) the whole of the purposes for which the general funds of the Trade Union shall be applicable, all of which purposes shall be purposes to which such funds are lawfully applicable under this Act ;

(*d*) the maintenance of a list of the members of the Trade Union and adequate facilities for the inspection thereof by the officers and members of the Trade Union ;

(*e*) the admission of ordinary members who shall be persons actually engaged or employed in an industry with which the Trade Union is connected, and also the admission of the number of honorary or temporary members as officers required under section 22 to form the executive of the Trade Union ;

(*f*) the conditions under which any member shall be entitled to any benefit assured by the rules and under which any fine or forfeiture may be imposed on the members ;

(*g*) the manner in which the rules shall be amended, varied or rescinded ;

(*h*) the manner in which the members of the executive and the other officers of the Trade Union shall be appointed and removed;

(*i*) the safe custody of the funds of the Trade Union, an annual audit, in such manner as may be prescribed, of the accounts thereof and adequate facilities for the inspection of the account books by the officers and members of the Trade Union; and

(*j*) the manner in which the Trade Union may be dissolved.

Power to call for further particulars and to require alteration of name.

7. (1) The Registrar may call for further information for the purpose of satisfying himself that any application complies with the provisions of section 5, or that the Trade Union is entitled to registration under section 6, and may refuse to register the Trade Union until such information is supplied.

(2) If the name under which a Trade Union is proposed to be registered is identical with that by which any other existing Trade Union has been registered or, in the opinion of the Registrar, so nearly resembles such name as to be likely to deceive the public or the members of either Trade Union, the Registrar shall require the persons applying for registration to alter the name of the Trade Union stated in the application, and shall refuse to register the Union until such alteration has been made.

Registration.

8. The Registrar, on being satisfied that the Trade Union has complied with all the requirements of this Act in regard to registration, shall register the Trade Union by entering in a register, to be maintained in such form as may be prescribed, the particulars relating to the Trade Union contained in the statement accompanying the application for registration.

Certificate of registration.

9. The Registrar, on registering a Trade Union under section 8, shall issue a certificate of registration in the prescribed form which shall be conclusive evidence that the Trade Union has been duly registered under this Act.

Cancellation of registration.

10. A certificate of registration of a Trade Union may be withdrawn or cancelled by the Registrar—

(*a*) on the application of the Trade Union to be verified in such manner as may be prescribed, or

(*b*) if the Registrar is satisfied that the certificate has been obtained by fraud or mistake or that the trade Union has ceased to exist or has wilfully and after notice from the Registrar contravened any provision of this Act or allowed any rule to continue in force which is inconsistent with any such provision, or has rescinded any rule providing for any matter provision for which is required by section 6 :

Provided that not less than two months' previous notice in writing specifying the ground on which it is proposed to withdraw or cancel the certificate shall be given by the Registrar to the Trade Union before the certificate is withdrawn or cancelled otherwise than on the application of the Trade Union.

Appeal.

11. (1) Any person aggrieved by any refusal of the Registrar to register a Trade Union or by the withdrawal or cancellation of a certificate of registration may, within such period as may be prescribed, appeal to such Judge, not below the grade of an additional or assistant Judge of a principal Civil Court of original jurisdiction, as the Local Government may appoint in this behalf.

(2) The Judge may after such inquiry as he deems necessary, dismiss the appeal, or pass an order directing the Registrar to register the Union and to issue a certificate of registration under the provisions of section 9, or setting aside the order for withdrawal or cancellation of the certificate, as the case may be, and the Registrar shall comply with such order.

(3) For the purpose of the inquiry, the Judge may summon and enforce the attendance of witnesses and compel them to give evidence as if he were a Civil Court; and he may also direct by whom the whole or any part of the costs of the inquiry shall be paid and such costs shall be recovered as if they had been awarded in a suit under the Civil Procedure Code, 1908. V of 1908.

(4) In the event of the dismissal of an appeal under sub-section (2), the person aggrieved shall have the right of appeal to the High Court.

Registered office.

12. All communications and notices to a registered Trade Union may be addressed to its registered office. Notice of any change in the address of the head office shall be given within fourteen days of such change to the Registrar in writing, and the changed address shall be recorded in the register referred to in section 8.

Incorporation of registered Trade Unions.

13. Every registered Trade Union shall be a body corporate by the name under which it is registered and shall have perpetual succession and a common seal with power to acquire and hold both moveable and immoveable property and to contract, and shall by the said name sue and be sued.

Certain Acts not to apply to registered Trade Unions.

14. The following Acts, namely :—

XXI of 1860. (*a*) The Societies Registration Act, 1860,

II of 1912. (*b*) The Co-operative Societies Act, 1912,

V of 1912. (*c*) The Provident Insurance Societies Act, 1912,

VI of 1912. (*d*) The Indian Life Assurance Companies Act, 1912, and

VII of 1913. (*e*) The Indian Companies Act, 1913,

shall not apply to any registered Trade Union, and the registration of any such Trade Union under any such Act shall be void.

CHAPTER III.

Right and Liabilities of registered Trade Unions.

Objects on which general funds may be spent.

15. The general funds of a registered Trade Union shall not be spent on any other objects than the following, namely :—

(*a*) the payment of salaries, allowances and expenses to officers of the Trade Union ;

(*b*) the payment of expenses for the administration of the Trade Union, including audit of the accounts of the general funds of the Trade Union ;

(*c*) the prosecution or defence of any legal proceeding to which the Trade Union or any member thereof is a party, when such prosecution or defence is undertaken for the purpose of securing or protecting any rights of the Trade Union as such or any rights arising out of the relations of any member with his employer or with a person whom the member employs ;

(*d*) the conduct of trade disputes on behalf of the Trade Union or any member thereof ;

(*e*) the compensation of members for loss arising out of trade disputes ;

(*f*) allowances to members or their dependants on account of death, old age, sickness, accidents or unemployment of such members ;

(*g*) the issue of, or the undertaking of liability under, policies of assurance on the lives of members, or under policies insuring members against sickness. accident or unemployment ;

(*h*) the provision of educational, social or religious benefits for members (including the payment of the expenses of funeral or religious ceremonies for deceased members) or for the dependants of members ;

(*i*) the upkeep of a periodical published mainly for the purpose of discussing questions affecting employers or workmen as such ;

(*j*) the payment in furtherance of any of the objects on which the general funds of the Trade Union may be spent, of contributions to any cause intended to benefit workmen in general, provided that the expenditure in respect of such contributions in any financial year shall not at any time during that year be in excess of one-fourth of the combined total of the gross income which has up to that time accrued to the general funds of the Trade Union during that year and of the balance at the credit of those funds at the commencement of that year ; and

(*k*) subject to any conditions contained in the notification, any other object notified by the Governor-General in Council in the *Gazette of India*.

Constitution of a separate fund for political purposes.

16. (1) A registered Trade Union may constitute a separate fund from contributions separately levied for or made to that fund, from which payments may be made, for the promotion of the civic and political interests of its members, in furtherance of any of the objects specified in sub-section (2).

(2) The objects referred to in sub-section (1) are :—

(*a*) the payment of any expenses incurred, either directly or indirectly, by a candidate or prospective candidate for election as a member of any legislative body constituted under the Government of India Act or of any local authority, before, during, or after the election in connection with his candidature or election ; or

(*b*) the holding of any meeting or the distribution of any literature or documents in support of any such candidate or prospective candidate ; or

(*c*) the maintenance of any person who is a member of any legislative body constituted under the Government of India Act or of any local authority ; or

(*d*) the registration of electors or the selection of a candidate for any legislative body constituted under the Government of India Act or for any local authority ; or

(*e*) the holding of political meetings of any kind, or the distribution of political literature or political documents of any kind.

(3) No member shall be compelled to contribute to the fund constituted under sub-section (1) ; and a member who does not contribute to the said fund shall not be excluded from any benefits of the Trade Union, or placed in any respect either directly or indirectly under any disability or at any disadvantage as compared with other members of the Trade Union (except in relation to the control or management of the said fund) by reason of his not contributing to the said fund ; and contribution to the said fund shall not be made a condition for admission to the Trade Union.

Criminal conspiracy in trade disputes.

17. No officer or member of a registered Trade Union shall be liable to punishment under sub-section (2) of section 120B of the Indian Penal Code, in respect of any agreement made between the members for the purpose of furthering any such object of the Trade Union as is specified in section 15, unless the agreement is an agreement to commit an offence. XLV of 1860

Immunity from civil suit in certain cases.

18. (1) No suit or other legal proceeding shall be maintainable in any Civil Court against any registered Trade Union or any officer or member thereof in respect of any act done in contemplation or furtherance of a trade dispute to which a member of the Trade Union is a party on the ground only that such act induces some other person to break a contract of employment, or that it is in interference with the trade, business or employment of some other person or with the right of some other person to dispose of his capital or of his labour as he wills.

(2) A registered Trade Union shall not be liable in any suit or other proceeding in any Civil Court in respect of any tortuous act done in contemplation or furtherance of a trade dispute by an agent of the Trade Union if it is proved that such person acted without the knowledge of, or contrary to express instructions given by, the executive of the Trade Union.

Enforceability of agreements.

19. Notwithstanding anything contained in any other law for the time being in force, an agreement between the members of a registered Trade Union shall not be void or voidable merely by reason of the fact that any of the objects of the agreement are in restraint of trade:

Provided that nothing in this section shall enable any Civil Court to entertain any legal proceeding instituted for the express purpose of enforcing or recovering damages for the breach of any agreement concerning the conditions on which any members of a Trade Union shall or shall not sell their goods, transact business, work, employ or be employed.

Right to inspect books of Trade Union.

20. The account books of a registered Trade Union and the list of members thereof shall be open to inspection by an officer or member

of the Trade Union at such times as may be provided for in the rules of the Trade Union.

Rights of minors to membership of Trade Unions.

21. Any person who has attained the age of fifteen years may be a member of a registered Trade Union subject to any rules of the Trade Union to the contrary, and may, subject as aforesaid, enjoy all the rights of a member and execute all instruments and give all acquittances necessary to be executed or given under the rules:

Provided that no person who has not attained the age of eighteen years shall be an officer of any such Trade Union.

Proportion of officers to be connected with the industry.

22. Not less than one-half of the total number of the officers of every registered Trade Union shall be persons actually engaged or employed in an industry with which the Trade Union is connected:

Provided that the Local Government may, by special or general order, declare that the provisions of this section shall not apply to any Trade Union or class of Trade Unions specified in the order.

Change of name.

23. Any registered Trade Union may, with the consent of not less than two-thirds of the total number of its members and subject to the provisions of section 25, change its name.

Amalgamation of Trade Unions.

24. Any two or more registered Trade Unions may become amalgamated together as one Trade Union with or without dissolution or division of the funds of such Trade Unions or either or any of them, provided that the votes of at least one-half of the members of each or every such Trade Union entitled to vote are recorded, and that at least sixty per cent. of the votes recorded are in favour of the proposal.

Notice of change of name or amalgamation.

25. (1) Notice in writing of every change of name and of every amalgamation, signed, in the case of a change of name, by the Secretary and by seven members of the Trade Union changing its name, and, in the case of an amalgamation, by the Secretary and by seven members of each and every Trade Union which is a party thereto, shall be sent to the Registrar, and where the head office of

the amalgamated Trade Union is situated in a different province, to the Registrar of such province.

(2) If the proposed name is identical with that by which any other existing Trade Union has been registered or, in the opinion of the Registrar, so nearly resembles such name as to be likely to deceive the public or the members of either Trade Union, the Registrar shall refuse to register the change of name.

(3) Save as provided in sub-section (2), the Registrar shall, if he is satisfied that the provisions of this Act in respect of change of name have been complied with, register the change of name in the register referred to in section 8, and the change of name shall have effect from the date of such registration.

(4) The Registrar of the province in which the head office of the amalgamated Trade Union is situated shall, if he is satisfied that the provisions of this Act in respect of amalgamation have been complied with and that the Trade Union formed thereby is entitled to registration under section 6, register the Trade Union in the manner provided in section 8, and the amalgamation shall have effect from the date of such registration.

Effects of change of name and of amalgamation.

26. (1) The change in the name of a registered Trade Union shall not affect any rights or obligations of the Trade Union or render defective any legal proceeding by or against the Trade Union, and any legal proceeding which might have been continued or commenced by or against it by its former name may be continued or commenced by or against it by its new name.

(2) An amalgamation of two or more registered Trade Unions shall not prejudice any right of any of such Trade Unions or any right of a creditor of any of them.

Dissolution.

27. (1) When a registered Trade Union is dissolved, notice of the dissolution signed by seven members and by the Secretary of the Trade Union shall within fourteen days of the dissolution, be sent to the Registrar, and shall be registered by him if he is satisfied that the dissolution has been effected in accordance with the rules of the Trade Union, and the dissolution shall have effect from the date of such registration.

(2) Where the dissolution of a registered Trade Union has been registered and the rules of the Trade Union do not provide for the distribution of funds of the Trade Union on dissolution, the Registrar shall divide the funds amongst the members in such manner as may be prescribed.

Returns.

28. (1) There shall be sent annually to the Registrar, on or before such date as may be prescribed, a general statement, audited in the prescribed manner, of all receipts and expenditure of every registered Trade Union during the year ending on the 31st day of March next preceding such prescribed date, and of the assets and liabilities of the Trade Union existing on such 31st day of March. The statement shall be prepared in such form and shall comprise such particulars as may be prescribed.

(2) Together with the general statement there shall be sent to the Registrar a statement showing all changes of officers made by the Trade Union during the year to which the general statement refers, together also with a copy of the rules of the Trade Union corrected up to the date of the despatch thereof to the Registrar.

(3) A copy of every alteration made in the rules of a registered Trade Union shall be sent to the Registrar within fifteen days of the making of the alteration.

CHAPTER IV.

Regulations.

Power to make regulations.

29. (1) Subject to the control of the Governor General in Council, the Local Government may make regulations for the purpose of carrying into effect the provisions of this Act.

(2) In particular and without prejudice to the generality of the foregoing power, such regulations may provide for all or any of the following matters, namely :—

(*a*) the manner in which Trade Unions and the rules of Trade Unions shall be registered and the fees payable on registration ;

(*b*) the transfer of registration in the case of any registered Trade Union which has changed its head office from one province to another ;

(*c*) the manner in which, and the qualifications of persons by whom, the accounts of registered Trade Unions or of any class of such Unions shall be audited;

(*d*) the conditions subject to which inspection of documents kept by Registrars shall be allowed and the fees which shall be chargeable in respect of such inspections; and

(*e*) any matter which is to be or may be prescribed.

Publication of regulations.

30. (1) The power to make regulations conferred by section 29 is subject to the condition of the regulations being made after previous publication.

(2) The date to be specified in accordance with clause (3) of section 23 of the General Clauses Act, 1897, as that after which a draft of regulations proposed to be made will be taken into consideration shall not be less than three months from the date on which the draft of the proposed regulations was published for general information. X of 1897.

(3) Regulations so made shall be published in the local official Gazette, and on such publication shall have effect as if enacted in this Act.

CHAPTER V.

Penalties and Procedure.

Failure to submit returns.

31. (1) If default is made on the part of any registered Trade Union in giving any notice or sending any statement or other document as required by or under any provision of this Act, every officer or other person bound by the rules of the Trade Union to give or send the same, or, if there is no such officer or person, every member of the executive of the Trade Union, shall be punishable with fine which may extend to five rupees and, in the case of a continuing default, with an additional fine which may extend to five rupees for each week after the first during which the default continues:

Provided that the aggregate fine shall not exceed fifty rupees.

(2) Any person who wilfully makes, or causes to be made, any false entry in, or any omission from, the general statement

required by section 28, or in or from any copy of rules or of alterations of rules sent to the Registrar under that section, shall be punishable with fine which may extend to five hundred rupees.

Supplying false information regarding Trade Unions.

32. Any person who, with intent to deceive, gives to any member of a registered Trade Union or to any person intending or applying to become a member of such Trade Union any document purporting to be a copy of the rules of the Trade Union or of any alterations to the same which he knows, or has reason to believe, is not a correct copy of such rules or alterations as are for the time being in force, or any person who, with the like intent, gives a copy of any rules of an unregistered Trade Union to any person on the pretence that such rules are the rules of a registered Trade Union, shall be punishable with fine which may extend to two hundred rupees.

Cognizance of offences.

33. (1) No Court inferior to that of a Presidency Magistrate or a Magistrate of the first class shall try any offence under this Act.

(2) No Court shall take cognizance of any offence under this Act, unless complaint thereof has been made by, or with the previous sanction of, the Registrar or, in the case of an offence under section 32, by the person to whom the copy was given, within six months of the date on which the offence is alleged to have been committed.

COURT FEES (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. III OF 1926.

(First published, after having received the assent of the Governor-General, in the "Bombay Government Gazette" on the 31st March 1926.)

AN ACT FURTHER TO AMEND THE COURT-FEES ACT, 1870.

WHEREAS it is expedient to provide for increased revenues for Government by further amending the Court-fees Act, 1870, in its application to Presidency of Bombay in manner hereinafter appearing; It is hereby enacted as follows:—

Short title, extent, commencement and duration.

1. (1) This Act may be called the Court-fees (Bombay Amendment) Act, 1926.

(2) It extends to the whole of the presidency of Bombay.

(3) It shall come into force on the 1st day of April 1926 and shall remain in operation for two years.

2. In section 7 of the Court-fees Act, 1870, hereinafter called "the said Act,"

Amendment of section 7 of VII of 1870.

(*a*) to clause (*d*) of paragraph IV the words "or other consequential relief" shall be added;

(*b*) in clauses (1), (2) and (3) of the proviso to paragraph V for the words "five", "ten" and "ten" the words "seven and a half" "fifteen" and "fifteen" shall, respectively, be substituted.

3. For articles 1, 8, 11, 12 and 12-A of, and the Table of rates of *ad valorem* fees in Schedule I to the said Act the following shall be substituted, namely:—

Amendment of Schedule I to VII of 1870.

SCHEDULE I.

Ad Valorem Fees.

Number.	——	Proper fee.
1. Plaint, written statement pleading a set off or counter-claim or memorandum of appeal (not otherwise provided for in this Act) or of cross-objection presented to any Civil or Revenue Court except those mentioned in section 3.	When the amount or value of the subject-matter in dispute does not exceed five rupees.	Six annas.
	When such amount or value exceeds five rupees, for every five rupees, or part thereof, in excess of five rupees, up to one hundred rupees.	Six annas.
	When such amount or value exceeds one hundred rupees, for every ten rupees, or part thereof, in excess of one hundred rupees, up to one thousand rupees.	Twelve annas.
	When such amount or value exceeds one thousand rupees, for every one hundred rupees, or part thereof, in excess of one thousand rupees, up to five thousand rupees.	Five rupees.

Number.	———	Proper fee.
	When such amount or value exceeds five thousand rupees, for every two hundred and fifty rupees, or part thereof in excess of five thousand rupees up to ten thousand rupees.	Twelve rupees and eight annas.
	When such amount or value exceeds ten thousand rupees, for every five hundred rupees, or part thereof, in excess of ten thousand rupees, up to twenty thousand rupees.	Twenty-two rupees and eight annas.
	When such amount or value exceeds twenty thousand rupees for every one thousand rupees, or part thereof, in excess of twenty thousand rupees, up to thirty thousand rupees.	Thirty rupees.
	When such amount or value exceeds thirty thousand rupees, for every two thousand rupees, or part thereof, in excess of thirty thousand rupees, up to fifty thousand rupees.	Thirty rupees.
	When such amount or value exceeds fifty thousand rupees, for every five thousand rupees or part thereof, in excess of fifty thousand rupees: Provided that the maximum fee leviable on a plaint or memorandum of appeal shall be ten thousand rupees.	Thirty rupees.
8. Copy of any document liable to stamp-duty under the Indian Stamp Act, 1899, when left by any party to a suit or proceeding in place of the original withdrawn.	(*a*) When the stamp-duty chargeable on the original does not exceed one rupee.	The amount of the duty chargeable on the original.
II of 1899.	(*b*). In any other case ..	One rupee.
11. Probate of a will or letters of administration with or without will annexed.	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one thousand rupees, on the part of the amount or value in excess of one thousand rupees, up to ten thousand rupees.	Two per centum.

Number.	——	Proper fee.	
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds ten thousand rupees, on the part of the amount or value in excess of ten thousand rupees, up to fifty thousand rupees.	Three per centum.	
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds fifty thousand rupees, on the part of the amount or value in excess of fifty thousand rupees, up to one lakh of rupees.	Four per centum.	
	When the amount or value of the property in respect of which the grant of probate or letters is made exceeds one lakh of rupees, on the part of the amount or value in excess of one lakh of rupees.	Five per centum.	
	Provided that when, after the grant of a certificate under the Indian Succession Act, 1925, or under Bombay Regulation VIII of 1827, in respect of any property included in an estate, a grant of probate or letters of administration is made in respect of the same estate, the fee payable in respect of the latter grant shall be reduced by the amount of the fee paid in respect of the former grant.		XXXIX of 1925.
12. Certificate under the Indian Succession Act, 1925.	.....	The fee leviable in the case of a probate (article 11) on the amount or value of any debt or security specified in the certificate under section 374 of the Act, and one and a half times this fee on the amount or value of any debt or security to which the certificate is extended under section 376 of the Act.	XXXIX of 1925.

Number.	———	Proper fee.
		Note.—(1) The amount of a debt is its amount including interest on the day on which the inclusion of the debt in the certificate is applied for, so far as such amount can be ascertained. (2) Whether or not any power with respect to a security specified in a certificate has been conferred under the Act; and where such a power has been so conferred, whether the power is for the receiving of interest or dividends on, or for the negotiation or transfer of the security, or for both purposes, the value of the security is its market value on the day on which the inclusion of the security in the certificate is applied for, so far as such value can be ascertained.
12-A. Certificate under Bombay Regulation VIII of 1827.	.....	The fee leaviable in the case of a probate (article 11) on the amount or value of the property in respect of which the certificate is granted.

Table of rates of ad valorem *fees leviable on the institution of suits.*

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee	When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee
Rs.	Rs.	Rs. a.	Rs.	Rs.	Rs. a.
..	5	0 6	25	30	2 4
5	10	0 12	30	35	2 10
10	15	1 2	35	40	3 0
15	20	1 8	40	45	3 6
20	25	1 14	45	50	3 12

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.
Rs.	Rs.	Rs. a.
50	55	4 2
55	60	4 8
60	65	4 14
65	70	5 4
70	75	5 10
75	80	6 0
80	85	6 6
85	90	6 12
90	95	7 2
95	100	7 8
100	110	8 4
110	120	9 0
120	130	9 12
130	140	10 8
140	150	11 4
150	160	12 0
160	170	12 12
170	180	13 8
180	190	14 4
190	200	15 0
200	210	15 12
210	220	16 8
220	230	17 4
230	240	18 0
240	250	18 12
250	260	19 8
260	270	20 4
270	280	21 0
280	290	21 12
290	300	22 8
300	310	23 4
310	320	24 0
320	330	24 12
330	340	25 8
340	350	26 4
350	360	27 0
360	370	27 12
370	380	28 8
380	390	29 4
390	400	30 0
400	410	30 12
•410	420	31 8
420	430	32 4
430	440	33 0
440	450	33 12
450	460	34 8
460	470	35 4
470	480	36 0
480	490	36 12
490	500	37 8
500	510	38 4
510	520	39 0
520	530	39 12
530	540	40 8
540	550	41 4
550	560	42 0
560	570	42 12
570	580	43 8
580	590	44 4
590	600	45 0
600	610	45 12
610	620	46 8
620	630	47 4
630	640	48 0
640	650	48 12
650	660	49 8
660	670	50 4
670	680	51 0
680	690	51 12
690	700	52 8
700	710	53 4
710	720	54 0
720	730	54 12
730	740	55 8
740	750	56 4
750	760	57 0
760	770	57 12
770	780	58 8
780	790	59 4
790	800	60 0
800	810	60 12
810	820	61 8
820	830	62 4
830	840	63 0
840	850	63 12
850	860	64 8
860	870	65 4
870	880	66 0
880	890	66 12
890	900	67 8
900	910	68 4
910	920	69 0
920	930	69 12
930	940	70 8
940	950	71 4
950	960	72 0
960	970	72 12
970	980	73 8
980	990	74 4
990	1,000	75 0

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	
Rs.	Rs.	Rs.	a.
1,000	1,100	80	0
1,100	1,200	85	0
1,200	1,300	90	0
1,300	1,400	95	0
1,400	1,500	100	0
1,500	1,600	105	0
1,600	1,700	110	0
1,700	1,800	115	0
1,800	1,900	120	0
1,900	2,000	125	0
2,000	2,100	130	0
2,100	2,200	135	0
2,200	2,300	140	0
2,300	2,400	145	0
2,400	2,500	150	0
2,500	2,600	155	0
2,600	2,700	160	0
2,700	2,800	165	0
2,800	2,900	170	0
2,900	3,000	175	0
3,000	3,100	180	0
3,100	3,200	185	0
3,200	3,300	190	0
3,300	3,400	195	0
3,400	3,500	200	0
3,500	3,600	205	0
3,600	3,700	210	0
3,700	3,800	215	0
3,800	3,900	220	0
3,900	4,000	225	0
4,000	4,100	230	0
4,100	4,200	235	0
4,200	4,300	240	0
4,300	4,400	245	0
4,400	4,500	250	0
4,500	4,600	255	0
4,600	4,700	260	0
4,700	4,800	265	0
4,800	4,900	270	0
4,900	5,000	275	0
5,000	5,250	287	8
5,250	5,500	300	0
5,500	5,750	312	8
5,750	6,000	325	0
6,000	6,250	337	8
6,250	6,500	350	0
6,500	6,750	362	8
6,750	7,000	375	0
7,000	7,250	387	8
7,250	7,500	400	0

When the amount or value of the subject-matter exceeds—	But does not exceed—	Proper fee.	
Rs.	Rs.	Rs.	a.
7,500	7,750	412	8
7,750	8,000	425	0
8,000	8,250	437	8
8,250	8,500	450	0
8,500	8,750	462	8
8,750	9,000	475	0
9,000	9,250	487	8
9,250	9,500	500	0
9,500	9,750	512	8
9,750	10,000	525	0
10,000	10,500	547	8
10,500	11,000	570	0
11,000	11,500	592	8
11,500	12,000	615	0
12,000	12,500	637	8
12,500	13,000	660	0
13,000	13,500	682	8
13,500	14,000	705	0
14,000	14,500	727	8
14,500	15,000	750	0
15,000	15,500	772	8
15,500	16,000	795	0
16,000	16,500	817	8
16,500	17,000	840	0
17,000	17,500	862	8
17,500	18,000	885	0
18,000	18,500	907	8
18,500	19,000	930	0
19,000	19,500	952	8
19,500	20,000	975	0
20,000	21,000	1,005	0
21,000	22,000	1,035	0
22,000	23,000	1,065	0
23,000	24,000	1,095	0
24,000	25,000	1,125	0
25,000	26,000	1,155	0
26,000	27,000	1,185	0
27,000	28,000	1,215	0
28,000	29,000	1,245	0
29,000	30,000	1,275	0
30,000	32,000	1,305	0
32,000	34,000	1,335	0
34,000	36,000	1,365	0
36,000	38,000	1,395	0
38,000	40,000	1,425	0
40,000	42,000	1,455	0
42,000	44,000	1,485	0
44,000	46,000	1,515	0
46,000	48,000	1,545	0
48,000	50,000	1,575	0

and the fee increases at the rate of thirty rupees for every five thousand rupees, or part thereof, up to a maximum of ten thousand rupees, for example—

Rs.	Rs. a.	Rs.	Rs. a.
1,00,000	1,875 0	9,00,000	6,675 0
2,00,000	2,475 0	10,00,000	7,275 0
3,00,000	3,075 0	11,00,000	7,875 0
4,00,000	3,675 0	12,00,000	8,475 0
5,00,000	4,275 0	13,00,000	9,075 0
6,00,000	4,875 0	14,00,000	9,675 0
7,00,000	5,475 0	15,00,000	10,000 0
8,00,000	6,075 0		

Amendment of Schedule I to VII of 1870.

4. For Articles 1, 6, 7, 12, 14, 17, 18, 19, 20 and 21 of Schedule II to the said Act the following shall be substituted, namely :—

SCHEDULE II.

Fixed Fees.

Number.	———	Proper fee.
1. Application or petition.	(*a*) When presented to any officer of the Customs or Excise Department or to any Magistrate by any person having dealings with the Government, and when the subject-matter of such application relates exclusively to those dealings: or when presented to any officer of land revenue by any person holding temporarily settled land under direct engagement with Government, and when the subject-matter of the application or petition relates exclusively to such engagement: or when presented to any Municipal Commissioner under any Act for the time being in force for the conservancy or improvement of any place, if the application or petition relates solely to such conservancy or improvement;	Two annas.

Number.	———	Proper fee.
	or when presented to any Civil Court other than a principal Civil Court of original jurisdiction, or to any Court of Small Causes constituted under the Provincial Small Causes Courts Act, 1887, or to a Collector or other officer of revenue in relation to any suit or case in which the amount or value of the subject-matter is less than fifty rupees :	
IX of 1887.	or when presented to any Civil, Criminal or Revenue Court, or to any Board or executive officer for the purpose of obtaining a copy or translation of any judgment, decree or order passed by such Court, Board or officer, or of any other document on record in such Court or office.	
	(*b*) When containing a complaint or charge of any offence other than an offence for which police officers may, under the Criminal Procedure Code, 1898, arrest without warrant, and presented to any Criminal Court :	Eight annas.
V of 1898.	or when presented to a Civil, Criminal or Revenue Court, or to a Collector, or any Revenue-officer having jurisdiction equal or subordinate to a Collector, or to any Magistrate in his executive capacity and not otherwise provided for by this Act :	
	or to deposit in Court revenue or rent :	
	or for determination by a Court of the amount of compensation to be paid by a landlord to his tenant.	

Number.		Proper fee.	
	(c) When presented to a Chief Commissioner or other Chief Controlling Revenue or Executive Authority, or to a Commissioner of Revenue or Circuit, or to any chief officer charged with the executive administration of a division and not otherwise provided for by this Act.	Two rupees.	
	(d) When presented to a High Court	Three rupees.	
6. Bailbond or other instrument of obligation given in pursuance of an order made by a Court or Magistrate under any section of the Code 1898 or the Code of Criminal Procedure of Civil Procedure, 1908, and not otherwise provided for by this Act.	.....	One rupee.	V of 1898. V of 1908.
7. Undertaking under section 49 of the Indian Divorce Act, 1869.	.....	One rupee.	IV of 1869.
12. Caveat ..	When the amount or value of the property involved does not exceed two thousand rupees.	Five rupees.	
	When the amount or value of the property involved exceeds two thousand rupees.	Ten Rupees.	
14. Petition in a suit under the Native Converts' Marriage Dissolution Act, 1866.	.....	Ten rupees.	XXI of 1866.

Number.	———	Proper fee.
17. Plaint or memorandum of appeal in each of the following suits:—	.....	Fifteen rupees.
(*i*) to alter or set aside a summary decision or order of any of the Civil Courts not established by Letters Patent or of any Revenue Court	When the amount or value of the property does not exceed five hundred rupees.	Ten rupees.
(*ii*) to alter or cancel any entry in a register of the names of proprietors of revenue paying estates; and	When the amount or value of the property exceeds five hundred rupees.	Fifteen rupees.
(*iii*) to obtain a declaratory decree or order, where no consequential relief is prayed;	.....	Fifteen rupees.
(*iv*) to set aside alienation;	.....	Fifteen rupees.
(*v*) to set aside a decree or award;	When the amount or value of the property does not exceed five hundred rupees.	Ten rupees.
	When the amount or value of the property exceeds five hundred rupees.	Fifteen rupees.
(*vi*) to set aside an adoption; and (*vii*) any other suit where it is not possible to estimate at a money value the subject matter in dispute and which is not otherwise provided for by this Act.	.....	Fifteen rupees.
18. Application—		
(*a*) under paragraph 17 of the Second Schedule to the Code of Civil Procednre, 1908;	.....	Ten rupees.

V of 1908.

Number.	——	Proper fee.	
(*b*) for probate or letters of administration or for revocation thereof under the Indian Succession Act, 1925.	When the amount or value of the Estate does not exceed two thousand rupees	Two rupees.	XXXIX of 1925.
	When it exceeds two thousand rupees, but does not exceed five thousand rupees.	Five rupees.	
(*c*) for a certificate under the Indian Succession Act, 1925, or Bombay Regulation VIII of 1827.	When it exceeds five thousand rupees.	Ten rupees.	XXXIX of 1925.
(*d*) for opinion or advice or for discharge from a Trust, or for appointment of new Trustees, under sections 34, 72, 73 or 74 of the Indian Trust Act, 1882;	.....	Ten rupees.	II of 1882.
(*e*) for the winding up of a Company, under section 166 of the Indian Companies Act, 1913;	.....	Ten rupees.	VII of 1913.
(*f*) under rule 58 of Order XXI of the Code of Civil Procedure, 1908, regarding a claim to attached property.	When the amount or value of the property exceeds five hundred rupees.	Ten rupees.	V of 1908.
19. Agreement in writing stating a question for the opinion of the Court under the Code of Civil Procedure, 1908.	.....	Twenty rupees.	V of 1908.
20. Every petition under the Indian Divorce Act, 1869, except petitions under section 44 of that Act and every memorandum of appeal under section 55 of that Act.	.....	Thirty rupees.	IV of 1869.
21. Plaint or memorandum of appeal under the Parsi Marriage and Divorce Act, 1865.	.....	Thirty rupees.	XV of 1865.

INDIAN STAMP (BOMBAY AMENDMENT) ACT.

BOMBAY ACT No. I OF 1926.

(First published after having received the assent of the Governer-General, in the "Bombay Government Gazette" on the 29th March 1926.)

AN ACT TO AMEND THE INDIAN STAMP (BOMBAY AMENDMENT) ACT, 1922.

Bom. III of 1922.

5 & 6 Geo. 5, c. 61.

Whereas it is expedient to amend the Indian Stamp (Bombay Amendment) Act, 1922, in manner hereinafter appearing; and whereas the previous sanction of the Governor-General required by sub-section (3) of section 80A of the Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:—

Short title.

1. This Act may be called the Indian Stamp (Bombay Amendment) Act, 1926.

Bom. II of 1922.

Amendment of s. 1 (iii) of Bom. II of 1922.

2. In clause (*iii*) of section 1 of the Indian Stamp (Bombay Amendment) Act, 1922, for the word "four" the word "five" shall be substituted.

BOMBAY ACT No. II OF 1926.

(First published, after having received the assent of the Governor General, in the "Bombay Government Gazette" on the 1st April 1926.)

AN ACT FURTHER TO AMEND THE INDIAN STAMP ACT, 1899, IN ITS APPLICATION TO THE PRESIDENCY OF BOMBAY.

II of 1899.

Whereas it is expedient further to amend the Indian Stamp Act, 1899, in its application to the Presidency of Bombay, to provide for levy of a duty on the transfer of land in the City of Bombay; And Whereas the previous sanction of the Governor-General required by section 80A (3) of the

Government of India Act has been obtained for the passing of this Act; It is hereby enacted as follows:— 5 & 6, Geo.V, C. 61.

Short title.

1. (1) This Act may be called the Indian Stamp (Bombay Amendment) Act, 1926.

Extent.

2. This Act shall extend to the City of Bombay only.

Levy of increased duty on instruments relating to immovable property.

3. Notwithstanding anything contained in the Indian Stamp (Bombay Amendment) Act, 1922, in respect of any instrument (not being a lease or transfer of a lease as defined in the Indian Stamp Act, 1899, hereinafter referred to as the said Act, or an under-lease or sub-lease or an agreement to let or sublet or a power of attorney) relating to immovable property situate within the City of Bombay for the entries in columns 1 and 2 against item 23 of Schedule I to the said Act the following entries shall be substituted, namely:— Bom. II of 1922. II of 1899.

In column 1	*In column* 2. Rs. a. p.
23. Conveyance as defined by section 2 (10)] not being a Transfer charged or exempted under No. 62—where the amount or value of the consideration for such conveyance as set forth therein	
does not exceed Rs. 50	0 8 0
where it exceeds Rs. 50 but does not exceed Rs. 100 ..	1 0 0
where it exceeds Rs. 100 but does not exceed Rs. 200 ..	2 0 0
where it exceeds Rs. 200 but does not exceed Rs. 300 ..	8 8 0
where it exceeds Rs. 300 but does not exceed Rs. 400 ..	12 0 0
where it exceeds Rs. 400 but does not exceed Rs. 500 ..	15 8 0
where it exceeds Rs. 500 but does not exceed Rs. 600 ..	19 0 0
where it exceeds Rs. 600 but does not exceed Rs. 700 ..	22 8 0
where it exceeds Rs. 700 but does not exceed Rs. 800 ..	26 0 0
where it exceeds Rs. 800 but does not exceed Rs. 900 ..	29 8 0
where it exceeds Rs. 900 but does not exceed Rs. 1,000 ..	33 0 0
and for every Rs. 500 or part thereof in excess of Rs. 1,000.	17 8 0

INDIAN INCOME-TAX (AMENDMENT) ACT.

ACT NO. XXIV OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March, 1926).

AN ACT FURTHER TO AMEND THE INDIAN INCOME-TAX ACT, 1922, FOR CERTAIN PURPOSES.

XI of 1922. Whereas it is expedient further to amend the Indian Income-tax Act, 1922, for the purposes hereinafter appearing; It is hereby enacted as follows:—

Short title and commencement.

1. (1) This Act may be called the Indian Income-tax (Amendment) Act, 1926.

(2) It shall come into force on the 1st day of April, 1926.

XI of 1922.

Insertion of new section 19A in Act XI of 1922.

2. After section 19 of the Indian Income-tax Act, 1922 (hereinafter referred to as the said Act), the following section shall be inserted, namely:—

Supply of information regarding dividends.

"19A. The principal officer of every company shall, on or before the 15th day of June in each year, furnish to the prescribed officer a return in the prescribed form and verified in the prescribed manner of the names and of the addresses, as entered in the register of shareholders maintained by the company, of the shareholders to whom a dividend or aggregate dividends exceeding such amount as may be prescribed in this behalf has or have been distributed during the preceding year and of the amount so distributed to each such shareholder."

Amendment of section 51, Act XI of 1922.

3. In clause (c) of section 51 of the said Act, after the words "mentioned in" the word and figures "section 19A" shall be inserted.

Amendment of section 52, Act XI of 1922.

4. In section 52 of the said Act, after the words "mentioned in" the words and figures "section 19A or" shall be inserted.

5. (1) In sub-section (1) of section 57 of the said Act, for the word "assessee" the word "person" shall be substituted.

Amendment of section 57, Act XI of 1922.

(2) For sub-section (2) of the same section the following sub-sections shall be substituted, namely:—

"(2) Where the Income-tax Officer has reason to believe that any person, who is a shareholder in a company, is resident out of British India and that the total income of such person will in any year exceed the maximum amount which is not chargeable to super-tax under the law for the time being in force, he may, by order in writing, require the principal officer of the company to deduct at the time of payment of any dividend from the company to the shareholder in that year super-tax at such rate as the Income-tax Officer may determine as being the rate applicable in respect of the income of the shareholder in that year.

(3) If in any year the amount of any dividend or the aggregate amount of any dividends paid to any shareholder by a company (together with the amount of any income-tax payable by the company in respect thereof) exceeds the maximum amount of the total income of a person which is not chargeable to super-tax under the law for the time being in force, and the principal officer of the company has not reason to believe that the shareholder is resident in British India, and no order under sub-section (2) has been received in respect of such shareholder by the principal officer from the Income-tax Officer, the principal officer shall at the time of payment deduct super-tax on the amount of such excess at the rate which would be applicable under the law for the time being in force if the amount of such dividend or dividends (together with the amount of such income-tax as aforesaid constituted the whole total income of the shareholder."

(3) Sub-section (3) of the same section shall be re-numbered as sub-section (4), and in that sub-section for the words "an assessee" the words "another person" and for the word "assessee", where it occurs for the second time, the word "person" shall be substituted.

Amendment of section 58, Act XI of 1922.

6. To sub-section (1) of section 58 of the said Act the following proviso shall be added, namely :—

"Provided that sub-sections (4) to (9) of section 18 shall apply, so far as may be, to the assessment, collection and recovery of super-tax under sub-section (2) or sub-section (3) of section 57."

Amendment of section 66, Act XI of 1922.

7. To section 66 of the said Act the following sub-section shall be added, namely :—

"(8) For the purposes of this section "the High Court" means—

(*a*) in relation to the North-West Frontier Province and British Baluchistan, the High Court of Judicature at Lahore,

(*b*) in relation to the province of Ajmer-Merwara, the High Court of Judicature at Allahabad ; and

(*c*) in relation to the province of Coorg, the High Court of Judicature at Madras."

Insertion of new section 66A in Act XI of 1922.

8. After section 66 of the said Act the following section shall be inserted, namely :—

"66A. (1) When any case has been referred to the High Court under section 66, it shall be heard by a Bench of not less than two Judges of the High Court, and in respect of such case the provisions of section 98 of the Code of Civil Procedure, 1908, shall, so far as may be, apply notwithstanding anything contained in the Letters Patent of any High Court established by Letters Patent or in any other law for the time being in force.

References to be heard by Benches of High Courts, and appeal to lie in certain cases to Privy Council.

V of 1908.

(2) An appeal shall lie to His Majesty in Council from any judgment of the High Court delivered on a reference made

under section 66 in any case which the High Court certifies to be a fit one for appeal to His Majesty in Council.

(3) The provisions of the Code of Civil Procedure, 1908, relating to appeals to His Majesty in Council shall, so far as may be, apply in the case of appeals under this section in like manner as they apply in the case of appeals from decrees of a High Court: V of 1908.

Provided that nothing in this sub-section shall be deemed to affect the provisions of sub-section (5) or sub-section (7) of section 66:

Provided, further, that the High Court may, on petition made for the execution of the order of His Majesty in Council in respect of any costs awarded thereby, transmit the order for execution to any Court subordinate to the High Court.

(4) Where the judgment of the High Court is varied or reversed in appeal under this section, effect shall be given to the order of His Majesty in Council in the manner provided in sub-sections (5) and (7) of section 66 in the case of a judgment of the High Court.

(5) Nothing in this section shall be deemed—

(*a*) to bar the full and unqualified exercise of His Majesty's pleasure in receiving or rejecting appeals to His Majesty in Council, or otherwise howsoever, or

(*b*) to interfere with any rules made by the Judicial Committee of the Privy Council, and for the time being in force, for the presentation of appeals to His Majesty in Council, or their conduct before the said Judicial Committee."

INDIAN TAXATION ENQUIRY COMMITTEE.

Report of a Sub-Committee consisting of Mr.(now Sir Joseph) Kay, M.L.C., Mr. G. L. Winterbotham, M.L.C., Mr. A. Gilchrist and Mr. J. C. K. Peterson, C.I.E., appointed to consider the report of the Indian Taxation Enquiry Committee.

(*Adopted at a Meeting of the General Committee held on Thursday, 17th June,* 1926.)

We were appointed under Resolution No. 3 of March 24th to consider the report of the Indian Taxation Enquiry

Committee. We have given careful thought to the proposals and recommendations put forward and our study of the report has led us to form certain general conclusions which we desire at the outset to place before the Committee.

The first item in their terms of reference directs the Taxation Committee to examine the manner in which the burden of taxation is distributed at present between the different classes of the population. In the memorandum submitted in reply to the questionnaire issued by the Taxation Committee last year the Committee of the Chamber referred to the absence of any real knowledge of the distribution of wealth in this country. The Economic Enquiry Committee, to whom a portion of the Taxation Committee's original instructions was subsequently transferred, reported that the existing data were not sufficient to enable an estimate to be framed regarding the economic condition of the various classes of the people. This circumstance inevitably detracts from the significance of the Taxation Committee's report. Nevertheless we think their attempt to base an estimate on general considerations has a distinct value inasmuch as the report contains many practical suggestions for new avenues of taxation and gives a number of cases where the burden presses too heavily on certain classes of the community and where relief should be given.

While it is admitted that there is no system of taxation generally accepted as theoretically the best the report clearly demonstrates that the Indian system is even more unscientific than those of other countries. We trust the labours of the Committee will prove useful in assisting the Government of India to introduce methods of reform so as to bring the system of taxation in this country more into line with modern scientific principles with a view to the burden being more evenly distributed.

We are glad to observe that the report recognises that it is a function inherent in the Imperial Government to protect inter-provincial traffic from obstruction by taxes imposed by subordinate authorities and expresses regret that the Government have to so large an extent abandoned their control of a matter that is of paramount importance to the trade of the country. During the past year the Chamber has had occasion more than once to refer at length to this

subject in connection with the proposal of the Bombay Municipality to obtain sanction for the conversion of the existing town duty into a terminal tax, and has pointed out how such taxes may check the growth of trade in a particular city with serious results to the commercial community. Consequently we would urge the Committee to lose no opportunity of impressing their views on all concerned. We believe the Government of India are now awakening to the importance of unhampered inter-provincial trading and we trust they will jealously guard against any infringement of their prerogatives. The inconvenience resulting from the lack of uniformity of provincial taxation is further exemplified by the excise duty on liquors, in regard to which the Committee of the Chamber recently had occasion to address the Government of India.

Another feature which clearly emerges from the report is the unsatisfactory state of local taxation due mainly to historical reasons. The chief defects are that the general rate of taxation is too low and excessive reliance is placed on indirect taxes. The reason seems to lie in the fact that the jurisdictions of local bodies are so large as to remove them from effective touch with the tax-payer. The opinion is expressed that the objections to the imposition of taxes on houses and persons would be to a great extent removed if the administration of these taxes was entrusted to bodies resident in the villages on which the tax fell. The report also draws attention to the inefficiency of the machinery for the collection and assessment of taxes on land and buildings, particularly in Bombay where the house-owning interests are strongly represented in the Corporation. We are unable to say to what extent the Imperial and Provincial Governments are in a position to bring pressure to bear on local bodies to give effect to these suggestions, but we are convinced that it is a matter which merits their close attention.

A further point which occurs to us is the want of a clear line of demarcation between provincial and local sources of revenue. In some instances Provincial Governments appear to have encroached on what is more properly the municipal field. The entertainments tax is a case in point. Progressive municipalities need elastic sources of revenue and it should be the function of the Imperial Government

to secure an equitable adjustment between provincial and local sources of revenue. The impression produced by a perusal of the report is that the whole scheme of local taxation is in need of radical overhauling and we hope the task will be undertaken without undue delay. The Taxation Committee's suggestions for increasing the resources of local bodies, often at the expense of provincial revenues, seem to us in general sound.

An important section of the report deals with the division of sources of taxation between Imperial and Provincial Governments and, though it was not within the Taxation Committee's functions to suggest a detailed revision of the settlement between the Government and the provinces, the inequity of the Meston award is once more recognised. The report indicates that some readjustment is necessary between Imperial and Provincial revenues as in certain provinces there is no means of increasing revenue to balance increasing expenditure. An industrial province such as Bombay is particularly hard hit, and we welcome the Committee's reasonings which go to show that Devolution Rule 15 has failed in its object. In the debate on the provincial contributions in the Council of State in March last year, Mr. McWatters stated that as a result of the recommendations of the Taxation Committee the Government of India expected to be in a better position to arrive at a solution of some of the problems which were raised by what was known as the re-opening of the Meston Settlement. He went on to admit that Devolution Rule No. 15 had not worked out satisfactorily for Bombay and other provinces and indicated that guidance in its revision might be sought from the Taxation Committee. The experience of the last few years furnishes cumulative evidence of the necessity of providing the provinces with some form of revenue of moderate resilience. In the light of the Committee's findings there is surely no excuse now for further delay, and we suggest that the Chamber should again urge on the Government of India the necessity for taking immediate steps to secure a general revision by a reference to a new and impartial tribunal, or if that be not immediately possible then to devise a method of more equitable distribution under Devolution Rule 15 on the lines suggested by the Committee.

If, as we hope, relief is given under the Meston Settlement, and still more, if the aspirations of certain sections of the community are realised and total prohibition becomes a fact it is certain that the Imperial revenue itself will require substantial reinforcement. The most appropriate means of effecting this appears to lie in the introduction of death duties. We have accordingly welcomed the Committee's recommendations for an extension of probate duties but we agree with the opinion expressed by Dr. Paranjpye in his minute of dissent that these duties are capable of a much wider scope than has been recommended and that even if it be necessary to make a cautious beginning—of which we are not fully convinced—the proposals will in a few years have to be extended very much further. We consider that death duties should be centrally administered and should be a central source of revenue to balance reduced receipts from income-tax and other sources.

We have devoted considerable space in the body of our report to the development of motor transport and the improvement of the road system. As this question is bound to have an important influence on the future commercial progress of this country it is one in which the Chamber may very properly interest itself. Customs duties are a central, roads a provincial, subject and our remarks will be found under the appropriate paragraphs. We are in favour of a lower Customs duty on motor cars and we are opposed to the excise duty on petrol. The use of commercial vehicles is growing rapidly and could extend much more if suitable roads were in existence. The roads in the mofussil are not built for motor traffic and the wear and tear on them is consequently very heavy. We should like to see the initiation of a proper road development scheme financed out of a vehicle tax which should be imposed by the Provinces and devoted exclusively to the improvement of roads and the construction of bridges. We venture to suggest that our remarks in this regard, if endorsed by the Committee, might form the subject of a separate representation to Government since in this case taxation is not the primary consideration but rather the raising of revenue to be earmarked for a special purpose which is expected to increase the general prosperity.

There is one other point to which we desire to draw special attention before embarking on a detail examination of the report. The super-tax on companies has been a thorn in the flesh of the commercial community ever since its inception during the war. The report contains proposals for converting this tax into a Corporation profits tax, the free half lakh being abolished and holding companies exempted from assessment. We do not consider that the proposed changes would be for the better and our main objection to the tax still holds good. In our view it constitutes an obstacle which helps to retard industrial development in India and we therefore recommend that the Chamber should continue to oppose it. A far better source of revenue appears to us a tax on agricultural incomes. While we have no direct or expert knowledge of this subject it is not clear to us that the political and administrative difficulties to which the report alludes are insuperable. At the same time if such a tax is imposed a proportion of the proceeds should be returned to the provinces on a basis to be determined when the Meston Settlement comes up for revision. This should enable equilibrium to be established if the provinces are called upon to abandon certain of their existing sources of revenue such as excise, etc.

It will be obvious that sections of the report are concerned with questions of which a Chamber of Commerce can have little direct knowledge and on which therefore we have not felt competent to touch. We have endeavoured in the main to confine our enquiry to those matters particularly affecting commercial interests. We think every recommendation ought to be gone into separately when the subject comes up for any change or readjustment. It will be for the Committee to determine what action, if any, is to be taken as the result of our comments and criticisms in so far as they may be approved. But we venture to suggest that, whether the Committee decide to put forward their views in part or as a whole, it might not be amiss at this stage to remind the Government of India of the undertaking they gave in the resolution of the Finance Department No. 1412-F. dated Simla, 26th May 1924, that opportunity would be taken to have a full consultation with the representatives of public opinion and the legislature before any action was taken, and

enquire what their intentions are and how they propose to deal with the haphazard activities of harassed Finance Ministers and local bodies who are bound to find in the report a source of fruitful inspiration when framing their Budgets. With these preliminary observations we beg to offer our remarks on certain of the paragraphs *seriatim*.

Revenue from Non-Agricultural Land.

We approve of the recommendation that the opportunity be taken to introduce provisions on the lines of the Bombay law that, whenever land which is assessed to land revenue on the basis of its crop value is diverted from use for cultivation, it should be liable for reassessment on the basis of its annual value for other purposes. Para. 111.

We agree that building site lands in towns represents a form of property which pays a very small share of its return to the State, but we would suggest that one way in which such land might be laid under contribution would be by means of succession or estate duties, a subject to which we shall revert later. Para. 113 (e).

We are in agreement with the recommendation contained in the last section of paragraph 113 in regard to lands in towns which still pay agricultural assessment.

We approve generally the remarks regarding the taxation of unearned increment, but here again we consider that an attempt should be made to secure some return to the State by means of succession duties. Para. 117.

The charge for Water.

We are in general agreement with the principles suggested for adoption in this paragraph, with the following reservations :— Para. 138.

As regards (2) we do not consider it will be possible to fix a change to cover the cost of maintenance of the irrigation work plus interest on the capital cost in the case of new schemes where years must elapse before the land can be brought under cultivation.

As regards (4) we do not think it practicable to determine what represents a moderate share of the value of the water to the cultivator.

Customs Duties.

We agree that in the case of saccharine the high duty is widely evaded, but we do not consider that the remedy lies in the prohibition of Para. 144.

import except on Government account. In our view the preventive staff should be strengthened to put down smuggling.

As regards the 30 per cent. duty on motor cars, we have no objection to the tax as a revenue tax, but in view of the rapid development in motor transport in recent years it can no longer be regarded purely as a revenue tax and, as in the case of the reduction in the excise duty on motor spirit, we think that a reduction in duty would mean an increase in revenue and help to develop motor transport. Moreover, having regard to the rapid popularisation of the use of the motor car we are unable to subscribe to the view that it is a luxury article.

The number of motor cars imported into India during the boom year 1920-21 when the duty was 7½% was 15,432. Five years later, in 1924-25, with the duty at 30% 9,380 were imported. In Ceylon the import duty on motor cars has remained unchanged at 10% *ad valorem* and while Ceylon, like India, showed previously unheard-of car imports during the boom period, their imports in 1924 more than doubled the highest imports of the boom period. In India car imports were 50% in 1923-24 and 63% in 1924-25 of those of the boom year. From these figures it seems clear that the high 30% duty has served to check the development of motor transport in this country. The sub-joined figures taken from Whitaker's Almanack, 1926, are arresting :—

Motor Vehicles of the World.

The National Automobile Chamber of Commerce (New York) estimates the number of motor vehicles (passenger cars) 1924:—

United States	13,464,608
Canada	554,874
United Kingdom	469,490
France	352,259
Australia	109,157
Germany	100,329
Argentina	85,000
Italy	45,000
New Zealand	44,864
India	44,843
All other countries	577,398
Total ..	15,847,824

When population was taken into account, there were 7 persons per car in the United States, 13 in Canada, 74 in the United Kingdom, 93 in France, 44 in Australia, 453 in Germany, 99 in Argentina, 490 in Italy, 27 in New Zealand, and 6,490 in India.

We think the duty on motor cars should be reduced to 15% which would bring it into line with the duty levied on lorries at present. This would overcome the difficulty which it is understood the Customs authorities experience at present in distinguishing between chassis required for private use and those intended for passenger services. It would be advisable at the same time to equalise the duty on spare parts in connection with which similar difficulties arise. The difficulty of differentiating between the commercial and the pleasure car has been felt acutely in England and it has been found necessary to bring commercial motor cars within the scope of the McKenna duties. In explaining the reasons which led him to take this course, Mr. Churchill said : " The line of division between the commercial and the pleasure car is wavering and nebulous. It is becoming increasingly difficult to separate one from the other. The spare parts are in many cases identical. One type is readily converted into another permanently or for an occasion. An import duty which depends not upon the character of the article but upon the use to be made of it is bound to produce special difficulties. It has done so in this case, and it is doing so in increasing degree. That is my first reason for including the commercial motor car, although it is not a luxury, within the ambit of the so-called McKenna duties."

Para. 145.

While we recognise that the canons of taxation should aim at shifting a certain amount of the burden of taxation from the poorer to the richer classes rather than the contrary process, these figures do not appear to us very conclusive. It is difficulty to see what is meant by articles consumed by the richer classes and those consumed by the community as a whole. To take sugar, for instance, it is consumed alike by the rich and the poor and we do not consider that the present duty imposes an undue burden on an article which forms but 1·4% of the working man's budget. Nor does the present duty of approximately 25% compare unfavourably with that in force in other countries. The duty in England varies

from 5*s.* 7*d.* to 11*s.* 8*d.* per cwt., according to the degree of polarisation, and in the United States in 1923, the last year for which figures are available, the duty collected on sugar amounted to 36·55% of the value imported. It is admitted that the duty is a good revenue producer and at the same time one in respect of which an element of protection is not undesirable and we see no objection to increasing the duty with a view to stimulating the sugar industry in India. This country is one of the largest sugar-consuming countries in the world and in 1924-25 imported some 671,000 tons of sugar whilst in that year it only produced some 66,000 tons of refined sugar.

Para. 146. We agree that the import duty on liquors would bear an increase provided local vend fees are abolished, but in that case presumably Local Governments would require compensating from some other source of revenue. The Committee have dealt with the system of liquor taxation in India in their letter No. 1364/54 of 3rd May 1926, addressed to the Central Board of Revenue.

Para. 147. With the raising of the general tariff rate and the imposition of protective duties on certain articles a more elaborate tariff has become necessary. The present Indian import tariff schedule contains 149 entries. The United States tariff is classified under 657 heads, the French tariff under 654 and the German tariff under 946 heads (Kelly's Customs Tariff of the World, 1921 edition). In our opinion the Indian tariff needs revision on a proper scientific basis as in the United States of America.

Para. 148 We are in agreement with the remarks contained in this paragraph. The present restricted tariff worked by inexperienced appraisers creates delays and difficulties, and we are constantly receiving complaints from our members.

Para. 149. In the experience of the Chamber the operation of Section 30 of the Sea Customs Act has given rise to difficulties and we endorse the recommendations of the Taxation Committee for its revision.

Paras. 150-152. The Committee of the Chamber have repeatedly had occasion to address the Government of India on the subject of smuggling and more particularly on the evasion of import duty by means of illicit rebates alleged to be granted by the

Kathiawar States, the last occasion being in their letter of 6th April 1926. In our opinion this is a serious matter and we trust that it will be made the subject of enquiry by a skilled preventive officer at an early date. If the loss of revenue is found to be considerable and an increase in the preventive staff is shown to be necessary we agree that no objection need be taken on the ground of expense.

This Chamber has always been opposed to export duties, except in the case of monopoly of production, for revenue purposes. We should be opposed to the imposition of any export duties beyond those already in existence and we accept the conclusions of the Indian Fiscal Commission in this connection. Para. 154.

We have no comments to offer on these paragraphs with which we are in substantial agreement. Paras. 155-158.

We accept the finding of the Fiscal Commission that the duty on hides is wrong in principle and dangerous in its effects and we should be glad to see it abolished. Moreover, in practice it has not had the effect it was intended to have. Para. 159.

Lac is an article of which members of this Chamber have little knowledge, but we observe that the Indian Chamber of Commerce, Calcutta, have recently addressed Government in favour of the imposition of a protective export duty on unmanufactured lac. If, as seems likely such a duty is imposed we would recommend that some proportion of the proceeds be set aside for purposes of research and demonstration of improved methods of production. Para. 160.

Except in the case of a monopoly we hold that an export duty reacts on the producer and we are therefore opposed to the suggestion that one should be levied on raw cotton, especially at the present time when serious efforts are being made in the interests of the grower to improve the types and increase the yield per acre of Indian cottons. We agree with the Fiscal Commission in considering that, if the Indian cotton mill industry requires protection, the proper course is to increase the import duty on manufactured goods. Para. 161.

Revenue Excises.

From the figures published in the *Bombay Labour Gazette*, it appears that salt forms only ·9% of the working man's budget and it cannot therefore be considered a serious item Para. 168.

in his expenditure. We agree with the majority of the Taxation Committee in considering that the present rate is appropriate and causes no serious hardship.

Para. 180. The Committee's suggestions regarding the issue of salt free of duty for use in industries and agriculture appear to us satisfactory.

Para. 181. While on the subject of excise duties we desire to reaffirm the opinion expressed by the Chamber in its answer to question 49 of the questionnaire issued by the Taxation Committee, *viz.* : That such duties should be opposed on principle except where the object is to check consumption, or in the case of a State monopoly. So much has been written and spoken on the subject of the cotton excise that we have no intention of reverting to it here beyond expressing a hope that such a duty will never be reimposed.

Para. 187. In our opinion a tax on any source of power is bad and the excise duty on petrol should therefore be opposed. There would be as much justification for a tax on coal. We amplify elsewhere the importance we attach to the question of transport and we will merely say here that the great part which motor transport will play in the future development of India should be in no way under-rated.

Para. 191. We agree with the majority that a duty on aerated waters is a comparatively unobjectionable way of raising revenue, but that it should be given a low order of preference.

Para. 192. In replying to the questionnaire (question 120, *iv*) the Chamber has expressed its readiness to accept a tax on patent medicines.

Paras. 199-200. The Chamber stated in its evidence (question 135) that it did not object to the principle of an excise duty on locally manufactured tobacco for revenue provided it did not handicap the local industry and could be collected without fear of evasion or undue expense. We observe that the Taxation Committee anticipate that these conditions can be fulfilled and we therefore concur that in that case a tax on Indian tobacco is desirable.

Paras. 201-230. Our views on Chapter VIII of the Taxation Committee's report which deals with restrictive excises have been embodied separately in the Committee's letter referred to above under paragraph 146.

Income-tax.

The Chamber in the past has been impressed with the danger of giving facilities for the presentation of false claims if business losses are allowed to be carried forward over a period of years. We think this risk has been to some extent reduced as the result of improvements in the machinery for the assessment and collection of income-tax and we agree with the Taxation Committee in considering that the substantial justice of the claim to set off losses cannot be denied. The Act as at present in force does undoubtedly operate unfairly on certain businesses. Some firms (*e.g.*, accountants, lawyers, etc.) are in receipt of a comparatively regular income while others suffer from periodical depression due to trade cycles. We suggest that it should be permissible to carry forward losses for two or three years although we realise that the privilege may give rise to attempts at evasion and it will be necessary to tighten up the supervision of income-tax. Para. 230.

The Committee's recommendations regarding agency and branch profits accruing to non-residents through business connections in India appear to us reasonable and may be supported. Paras. 236-238.

We agree with the view expressed by the Taxation Committee. Para. 239.

By letter C. No. 423-T-25, dated February 24th, 1926, the Chamber was informed that the Government of India were contemplating an amendment of the Income-tax Act so as to restrict to some extent the rights of non-residents to refunds in respect of income from Indian sources. The Chamber replied on March 4th that it had no objections to offer to those proposals which were similar to the recommendations contained in this paragraph, and we endorse this view. Para. 240.

In the written evidence submitted to the Taxation Committee the Chamber stated that it did not consider it practicable, in India, without proceedings of an inquisitorial nature, to make allowances for the number of persons supported out of particular incomes. As far as we know, the present system entails no hardship and we agree with the findings of the Committee in this regard. Para. 241.

Para. 242. When in replying to the questionnaire (question 35) the Committee of the Chamber advocated differentiating between earned and unearned incomes the points brought out in this paragraph had not been represented to them. We are prepared to accept the recommendations of the Taxation Committee provided the case be brought up for reconsideration if, as we hope, agricultural income is made liable to income-tax.

Para. 244. Regarded from a theoretical point of view the percentage tables of income taken in income-tax in different countries here reproduced would appear to justify a *prima facie* case in favour of some increase in the intermediate scales. But in view of the widely different economic conditions in India and the other countries instanced, we are not inclined to be unduly swayed by these figures. It seems to us that the proposed increase would operate with great severity on persons of moderate means, especially those dwelling in cities, on whom taxation already presses very heavily. As indicated in the Chamber's evidence before the Taxation Committee, until evasion has been substantially reduced and the maximum yield is being extracted from the present rates we cannot acquiesce in any increase in the rates of income-tax.

Para. 245. We reaffirm the opinion expressed in the oral evidence of the Chamber's representatives, *viz.*, that it would be difficult to find suitable non-official assessors of income-tax and we should disapprove of any attempt being made to do so, at any rate, as far as Bombay is concerned. We consider this is a matter for experts.

Para. 246. The Taxation Committee's suggestion that steps should be taken to secure an appeal to the Privy Council against a decision under Section 66 of the Income Tax Act has already been given effect to by the Income Tax (Amendment) Bill, 1926. This particular provision, though not the remaining clauses of the Bill, meets with our approval.

Para. 249. We adhere to our previously expressed opinion that no further taxation should be imposed on mining royalties.

Para. 251. The Taxation Committee recommend that the super-tax on companies should be converted into a corporation profits tax, the exemption of the first Rs. 50,000 should be removed,

and holding companies should not be assessed to this tax on profits which represent dividends of subsidiary companies. This Chamber, supported by the Associated Chambers, has for some years past agitated against the continuance of super-tax on companies. As in our opinion the proposed change of name does not affect the principles of this particular form of taxation it may be convenient here to recapitulate our arguments against it :—

1. Super-tax on companies was imposed as a consequence of the war and, like the analogous measure in England, it should have been removed as soon as possible after the war was over.
2. The argument that the tax is justified by reason of the special privileges which limited companies enjoy as a result of incorporation is unsound, inasmuch as they duly pay for these privileges in registration fees, etc., and it is unfair to subject them to a heavy annual impost in addition.
3. The tax has the effect of making investments in companies less attractive than they would otherwise be and to that extent discourages the investment habit and hampers the industrial development of India.
4. Joint stock companies enable the poor to share with the rich in investing their money in the industries of the country but the small man is mulcted in super-tax on his investment even though his total income be far below the super-tax mark. The tax is therefore inequitable.

The proposals now put forward by the Taxation Committee do not appear to us to meet the above objections and we therefore recommend that the Chamber continue to press for the removal of this objectionable form of taxation.

Somewhat similar proposals for preventing the evasion of income-tax by the formation of private companies were put forward in 1924 by the Government of India and were very carefully considered by the Committee of the Chamber, who, by a majority, expressed the opinion that Government would be well advised to abandon their proposals so far was

Para. 252.

companies were concerned, more especially, as the collection of super-tax from companies might reasonably be regarded as some provision in itself against the evasion of the tax by private individuals in their personal capacity. It was subsequently learnt that the Government of India had decided not to proceed further in the matter at that time.

We must have every sympathy with the Government of India in their efforts to check the evasion of income-tax by the formation of bogus firms and companies and this Chamber has repeatedly urged that the control of income-tax should be tightened up. In our remarks under paragraph 251 *supra* we have recommended the abolition of super-tax on companies which is regarded as one of the safeguards against this form of fraud. We are not prepared to oppose the proposals before us but with the information at our disposal we find it difficult to gauge what their exact effect would be. We prefer therefore to offer no opinion upon them at this stage beyond expressing a hope that they will involve no harassment of genuine private companies and that provision will be made for a satisfactory form of final appeal to an authority above, and distinct from, the revenue authorities themselves, *e.g.*, a High Court Judge in Chambers.

Para. 253. We agree to the Taxation Committee's proposals for preventing evasion through the formation of bogus firms.

Paras. 257 *et seq.* Income-tax on Agricultural Incomes.

We find it difficult to make any definite constructive proposals on this subject but as there appears to be no justification on commercial or historical grounds for the continued exemption of this class of income, we feel that the surplus derived by agriculturists after paying land revenue should be subject to income-tax on the existing scale provided the administrative difficulties can be overcome. (Question 38.)

Para. 273. Taxes on Transactions.

The Committee of the Chamber remarked last year (question 95) that while they would prefer to see the abolition of the entertainments tax they doubted whether the Local Government were in a position to dispense with it. If it is considered necessary or desirable to retain the tax—and we think there are more objectionable

forms of taxation—we agree with the Taxation Committee in recommending that a share of the proceeds should be made over to the local bodies concerned. This might be devoted to effecting a reduction in the number of town duties about which we shall have more to say later.

We are in favour of the taxation of betting. Para. 274.

We agree with the majority of the Taxation Committee that municipalities should be given discretionary power to levy a tax on advertisements. Para. 275.

We agree that a tax on railway tickets of the higher classes is not one which can be recommended. In our view the extension of transport facilities is an essential condition of progress in a country of great distances like India and railway travelling should be as cheap as possible. Para. 276.

Stamp Duties.

We are in favour of the reduction in duty on certain instruments recommended in these paragraphs. Paras. 284-289

In view of the desirability of developing the banking habit in this country we would emphasize the importance of reducing as soon as possible the duty on bills of exchange which, as the report points out, appears excessive in comparison with the corresponding rates in England and the United States.

Since we hope that probate duties will be extended at an early date we agree that the duty on a settlement should be fixed at the same rate as the duty on a gift, namely, one per cent. Para. 290.

We have already indicated that in our opinion as few obstacles as possible should be placed in the way of the formation of limited companies in India which is only on the threshold of her industrial development. We consider the proposals to tax the nominal share capital of a limited company at the time of registration at the rate of 8 annas per Rs. 100 would impose an undue burden. If it is thought desirable to introduce such a tax the rate should, in our opinion, not exceed 2 annas per Rs. 100 and it should be levied on the issued capital only. The fixed duties on Articles and Memoranda of Association might with advantage be reduced to Rs. 10. Para. 294.

Para. 297. This paragraph contains a recommendation that instruments of pawn or pledge of goods and instruments relating to hypothecation of movable property, which are now exempt or liable to a lower duty, if unattested, should be placed on the same footing as similar documents which are attested.

We understand this question recently formed the subject of a representation to the Government of India from the Imperial Bank who expressed apprehension as to the detrimental effect on the free circulation of money and the expansion of trade that was likely to be caused by the imposition of these duties on such daily transactions as the advancing of large sums of money of the commercial community in large trade centres on the security of the pledge or hypothecation of the goods of the borrower. We entirely endorse the view expressed by the Imperial Bank and consider that the withdrawal of the exemption would be most undesirable. In our opinion, the recommendation is highly objectionable and likely to handicap seriously transactions with the smaller merchants and cultivators and we think it should be strongly resisted by the Chamber.

Para. 305. The practice of transferring stocks and shares by means of blank transfer deeds entails serious loss of revenue to Government and every effort should be made to put it down. We think a solution might be found in agreement with the Stock Exchange authorities on the lines indicated.

Para. 306. We are opposed to these suggestions which in our opinion do not meet the case, for while penalising honest dealers they would merely lead to further attempts at evasion on the part of unscrupulous brokers. We would suggest an amendment to the Stamp Act putting a legal obligation on the broker to affix adhesive stamps equivalent to the stamp duty to the contract note itself in addition to the ordinary stamp duty payable on that document. Non-compliance should entail heavy penalties which might even go to the length of making unstamped contract notes inadmissible in evidence.

Para. 316. Under item 20 of Part II to Schedule I of the Devolution Rules issued under the Government of India Act the control of Provincial Governments over non-judicial stamps is subject to legislation by the Indian Legislature. It is therefore

already possible for the Central Government to insist on the adoption by Provincial Governments of uniform rates of duty for non-judicial stamps, in cases where the Central Government consider such action necessary. But to avoid interference with a provincial source of revenue this power has been used sparingly. The inconveniences resulting from the present system have been abundantly made out by the Taxation Committee in this and the preceding paragraphs and we agree with them that all the advantage lies in favour of uniform legislation and unified rates. When therefore the time comes for a revision of the Devolution Rules it is, we think, desirable that non-judicial stamps should be made a central source of revenue.

Fees.

We agree with the opinion expressed by the Committee last year (question 120), *viz.*, that marriage is not a suitable subject for taxation. But if certain communities desire registration for purposes of record a fee should be levied to cover the cost of registration. Para. 323.

We are opposed to a tax on dowries. Para. 324.

When dealing with stamp duties, under paragraph 294, we opposed the proposal to tax the nominal share capital of a company at 8 annas per Rs. 100. If our view is accepted it follows that there is no ground for reducing the registration fees on companies. In our opinion the present scale constitutes no hardship. Para. 325.

In regard to the fees for the registration of documents and court fees, we have nothing to add to the views expressed by the Chamber in answering questions 89 and 98. Paras. 326-338

Probate Duties.

The Chamber has repeatedly urged the desirability of introducing into India duties on inheritance and we are glad to observe that the Taxation Committee recommend an extension of the probate duties to all communities and that they do not consider insuperable the obstacles which have hitherto stood in the way of their imposition. With most of the Committee's remarks and suggestions we are in agreement but we would submit the following points for consideration under certain paragraphs. Para. 532 *et. seq.*

Para. 366. We consider the scale of duties should be considerably steepened in the case of the large amounts, say after Rs. 5 lakhs. A maximum rate of 6% on estates over Rs. 20,00,000 seems to us far too low. In England the scale is carried up to £2,500,000 which pays at the rate of 4%. There are some large fortunes in India and there seems no reason why should not contribute a greater proportion than they would under the proposed rates. We should like to see the scale extended and the rates increased progressively.

Para. 370. These proposals are full of difficulty and will require very careful examination. We have no concrete suggestion to make at this stage but we trust that full opportunity for discussion be given by early publication of any Bill which Government may prepare on the subject. We realise the difficulty of charging chattels to duty but we think it would be unwise to have provision under which this class of property could be excluded from the charge by rules made under the law. Such an exemption by placing a premium on chattels compared with productive forms of property would encourage the tendency to hoard which is one of the great obstacles to progress in this country.

Para. 372. We approve of this recommendation.

Para. 382. We adhere to the view already expressed (question 139) that inheritance taxes should be centrally administered.

Para. 398 *et seq.* Octroi and terminal taxes have been the subject of much discussion by the Chamber during the past 70 years. We cannot do better than refer to the Chamber's letter to the Municipal Commissioner, No. 1311/99 of May 28th, 1925, regarding the Corporation's proposals to substitute a non-refundable terminal tax for the existing town duty. It may be useful to summarise here the arguments raised against terminal taxes at that time :—

Local Taxation.

(1) A terminal tax is in fact a transit tax which must threaten the prosperity of a big port like Bombay which depends on her through trade.

(2) The Port Trust relies on wharfage charges on all goods passing through the port for its main source of revenue and if the principle of terminal taxes is admitted, the Municipality would be

given prior lien on the taxable capacity of all goods passing through the port which would be equivalent to a serious increase in wharfage charges. To the extent of the tax therefore the ability of the port authorities to finance new docks or to improve the facilities of the port would be prejudiced. It is the port and not the city which is entitled to look to merchandise in transit to supplement its revenue.

(3) By increasing the cost of the port a terminal tax tends to divert trade to other ports.

(4) The resultant loss of trade would cause an automatic rise in port charges, for the standing charges of the port and the interest on port loans cannot be decreased *pro rata* with the loss of trade.

(5) A terminal tax would act as a check on transhipment and re-export trade, the volume of which is considerable in Bombay.

(6) It would increase prices all round probably beyond the amount of the duty itself and would affect up-country consumers and producers who would receive no benefit from the local body imposing the duty.

(7) It would act as an additional Customs duty and thus trench on the scope of taxation of the Central Government.

(8) It would involve the collection of similar taxes on trade by two independent public bodies, *i.e.*, the Municipality and the Port Trust.

(9) It is of little use that Government should reduce or abolish Customs duties in the interests of trade if municipalities are to be permitted to levy duties on goods passing through their limits.

(10) The admittance of the principle at Bombay would lead to a great increase of such duties in up-country towns, which is wholly undesirable and would be directly harmful to the trade of the country.

When the Finance Member met the Committee of the Chamber in July last year he laid stress on the fact that terminal taxes were impediments to trade and less advantageous, for example, than fees levied on markets.

At the meeting of the Associated Chambers in December last Mr. Grantham moved the following resolution :—

> "That this Association recommends that no further facilities should be given to municipalities and in particular to those municipalities connected with ports through which a considerable through trade passes, to levy non-refundable terminal taxes."

He supported it in a speech treating the matter from the Imperial point of view. Sir Charles Innes in replying admitted that in theory a terminal tax was thoroughly bad because it was practically a transit tax and that the whole fiscal policy of Government was liable to be upset by the undue extension of terminal taxes. He concluded by promising that when the Taxation Enquiry's report was received, the Government of India would go into the question with the very greatest care. We hope they will not delay doing so and as a result will adopt measures calculated to bring about the gradual extinction of these taxes.

The objections to octroi are well known and were succinctly stated in question 109 of the questionnaire with which we entirely agree.

Para. 403. We agree that a rate on land and houses should be substituted in lieu of octroi and terminal taxes and we think that a stricter application of assessment and re-assessments would bring in a greatly increased revenue.

We endorse the last sentence of this paragraph to the effect that if the house-owing interests were less strongly represented on municipal bodies the process of replacement of indirect by direct taxation would have been expedited.

Para. 405. We understand the Bombay Municipal authorities do realise a certain value for the stalls in the Municipal markets and that the question of revised and increased rents is now before the Municipal Commissioner. We quite agree that full advantage ought to be taken of this source of revenue for municipal purposes.

In theory a tax on retail sales appears preferable to octroi and terminal taxes but we think it would be difficult to collect and in our opinion it is not a practical proposition. In any event we should require much fuller information before agreeing to the introduction of such a tax. Para. 406.

This Chamber has already expressed itself in favour of tolls being abolished (question 111). Para. 417.

Subject to a reduction in import duty on motor cars we agree to the imposition of a provincial vehicle or wheel tax, some portion of which should be allocated to municipalities and district boards in consideration of their abolishing tolls. Para. 418.

Roads are a provincial subject and we are glad to observe that the Government of Bombay recognise the extraordinary possibilities of mechanical transport and have appointed a Road Board with a view to laying down a definite policy regarding the construction and maintenance of roads in the Presidency proper and in Sind. There are in the Presidency only 8,500 miles of metalled and 20,500 miles of unmetalled roads (1923-24 figures) and 22,150 motor vehicles registered in Bombay of which about 8,000 are running in the city area. We have no figures to enable us to form a comparison with the road system of other countries and in any case it would be difficult to select any country which could fairly be compared to an Indian province—but the figures both for motor vehicles and roads seem remarkably low for an area of 170,000 sq. miles with a population of 19 millions.

We trust that the establishment of a Road Board will enable Government to create efficient machinery for the construction and upkeep of roads to be paid for out of a provincial tax levied on all motor vehicles proportional in the case of private cars to the horse-power and in the case of commercial vehicles to the weight of the lorry. The tax would be cheap to collect and the proceeds should be earmarked to a special Road Fund to be devoted exclusively to the construction and maintenance of roads and bridges. It is by means of the Road Fund that a first-class road system has been built up in England and in the light of the experience obtained in other countries in recent years, we think it should not be difficult for the authorities here to carry out a com-

prehensive and progressive road policy the cost of which would be paid for out of the transport system itself.

It is in fact quite practicable to make the user of the road pay for its construction and maintenance and we believe that as soon as the policy becomes well developed its valuable social results will become apparent. Commercially, too, good roads, particularly in the districts, would assist the development of industry as by means of motor transport factories would be able to get their goods to consuming centres quickly and without undue inconvenience. Likewise in regard to agriculture, produce could be brought to markets or to the nearest railway station at a minimum of cost. Thus good roads not merely encourage the population to spread from the thickly-populated towns to the rural districts but also render great service to the railway system of the country in providing valuable feeders and enabling the railway system to concentrate its terminal facilities at large centres instead of duplicating them in small units throughout the country at heavy cost and reduced efficiency. The lorry opens up new districts and also relieves the railways of small short-distance consignments which they regard as unprofitable and troublesome.

Para. 419. We accept the two propositions stated *viz.*, that an increase in motor transport would be for the benefit of the country and that motor vehicles, specially those of the heavier types, are items in respect of which local authorities are entitled to take a fair share of the taxation and we think the consequential reduction in import duties should be made sooner rather than later.

From our remarks above it will be clear that we agree that it is difficult to exaggerate the political and economic advantages of rapid means of transport in India and that the development of motor transport services should be encouraged by Government who will, we feel sure, receive the hearty support of the commercial community in this matter.

Para. 446. As stated in our evidence (question 116), the Chamber was in correspondence with the Madras Government on this subject and the difficulties to which this form of taxation has given rise only serve to emphasise the undesirability of conceding similar powers to other local bodies. In our view a tax on companies is open to grave objections.

Railway.

In the main we are inclined to agree with the Taxation Committee's proposals that the Bombay method of assessing railway property for purposes of local taxation be recommended for general adoption, but we do not feel we are in possession of sufficient information on this subject to allow us to express a definite opinion. Para 466.

The distribution of the burden.

We can only repeat that we are opposed to any steepening of the graduation of the income-tax at the present time. Para. 489.

The suggested extension of the system of probate duties has our full support, but we are not in favour of an addition to the super-tax and, as already indicated, we are opposed to the continuance of the super-tax on companies in any form. Para. 490.

The order of precedence.

The Committee's recommendations regarding the order of precedence in the matter of reductions and increases of revenue call for comment. In the first place the suggested reductions only number five while the substitutes proposed amount to twelve, although it is true the two important items of cotton excise and liquor duties are not included amongst the reductions. The former is an accomplished fact and the obstacles in the way of total prohibition are shown by the Committee themselves to be so great as to place it beyond the range of practical politics for a good long time to come. Paras. 502, 503.

Turning to the specific proposals for relief of taxation we have already expressed our views regarding the duty on sugar. With that exception we agree to the other items suggested for reduction.

The order of priority suggested in the matter of substitutes for taxes removed or reduced does not meet with our approval. We would amend the list as follows:—

1. Probate duties should take first place, and be imposed at the earliest possible moment. If they are imposed on a scale such as we have recommended they should bring in a very considerable accession of revenue.

2. A tax on agricultural incomes would also produce a substantial yield and should have second place.

3. Proper collection of duties on stock exchange transactions.

4. Taxation of tobacco.

5. Enhancement in the rate of country-made foreign liquors.

6. Increase in the license fees for fire-arms.

7. Taxation of patent medicines.

8. Export duty on lac.

9. Extension of the tax on entertainments and betting.

10. Excise duty on aerated waters.

We have previously stated our objection to an increase on income-tax and super-tax and we think that the super-tax on companies should be given a high place on the list of items for remission of taxation.

Para. 504. The Taxation Committee remark in this paragraph that the share borne by income-tax to total taxation in India has been advancing very rapidly in recent years and may be expected to advance still further as soon as the present depression in trade passes. This appears to us an argument for allowing it to advance at existing rates for the present.

As regards death duties, we are not prepared to accept the proposition that this is a matter in respect of which it is obviously desirable to proceed with great caution. On the contrary we think a firm line should be taken from the start.

Para. 526. As has been said, we are in favour of a further extension of the system of probate duties than appears to be contemplated by the Committee and we think that death duties, under whatever name they may be known, should be centrally administered and be a central source of revenue in order that the maximum yield may be secured through efficient and economic administration. The yield should be sufficient to enable the Central

The division of proceeds.

Government to refund to the Provincial Governments the proceeds of the tax on agricultural incomes which we have recommended, together with a fair share of the existing income-tax.

We agree that the most suitable method of dividing the income-tax is provided by (3), *viz.*, the income-tax might continue to be levied by the Government of India but that a definite proportion of the yield might be allocated to the various provinces. Paras. 530-533

The Committee's proposals for giving the provinces the proceeds of a basic rate of personal incomes graduated proportionally to the general rate appear to us to be quite feasible, but of course everything depends upon what the basic rate is going to be for obviously much will depend upon what share of the present provincial revenue might have to be given up if Government decide upon some revised distribution as a result of the Taxation Committee's report. If as suggested sources of revenue such as non-judicial stamps, excise on country-made foreign liquor, etc., are given up by the provinces then the balance could be adjusted on a calculated basic rate providing for the loss in revenue and allowing for an expansion greater than the sources surrendered. This, we consider, requires careful calculation but as pointed out, we believe, by the Joint Select Committee which suggested Devolution Rule 15, the principle underlying the arrangement should be " that there should be granted to all provinces some share in the growth of revenue from taxation of incomes so far as that growth is attributable to an increase in the amount of income assessed." Para. 536.

In their written evidence before the Taxation Committee (questions 147-149) the Committee of the Chamber reaffirmed their support to the representation made by the Bombay Government in March last year in regard to the Meston Settlement. It may be convenient here to reproduce an extract from Mr. Grantham's speech at the annual general meeting of the Chamber in 1925 in which he summarised the main points as follows :— Para. 538.

1. The settlement is an arbitrary division of revenue between the Central Government and the provinces

giving vastly increased spending powers to certain provinces, and as a settlement is inequitable.

2. The contribution system devised was never intended to remedy any inequity in the original settlement, but only to ensure that the chief beneficiaries should help to balance the central budget over the transition period, that is to say, until such time as they could make full use of those increased spending powers, and the Central Government could do without the provincial contributions.

3. The increased spending power of Bombay was based on totally incorrect data and Bombay's contribution is therefore obviously unfair.

4. When making the settlement no consideration was given to the comparative taxation existent in each province, nor to the comparative spending powers of each province, before the settlement.

5. In making income-tax a central source of revenue we, an industrial province, were denied a share in the proceeds of our main form of industry, income-tax forming, as it does, a very heavy percentage of the total taxation of this Presidency.

6. From the Bombay point of view the inequity lies not in the system of contribution and remission but in the original settlement so that while the only real remedy is a redistribution of revenues—and until that is done we must protest against the reduction in any other provinces' contribution—we feel very strongly that if a respite is to be given to any other province, as has been done to Bengal, we have at least as good a claim, and in our opinion a better claim, to such a respite.

We are glad to see that the Taxation Committee recognise that industrial provinces should be given a share in income-tax receipts and we trust prompt effect will be given to their recommendations. We attach particular importance to securing for Bombay an elastic source of revenue.

PROTECTION OF THE STEEL INDUSTRY.

ACT No. VIII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 26th February* 1926.)

AN ACT TO AMEND THE STEEL INDUSTRY (PROTECTION) ACT 1924, FOR THE PURPOSE OF INCREASING THE TOTAL AMOUNT PAYABLE BY WAY OF BOUNTIES UNDER THAT ACT IN RESPECT OF RAILWAY WAGONS AND OF PROVIDING FOR THE GRANT OF BOUNTIES IN RESPECT OF UNDERFRAMES FOR RAILWAY PASSENGER CARRIAGES.

WHEREAS it is expedient to amend the Steel Industry (Protection) Act, 1924, for the purpose of increasing the total amount payable by way of bounties under that Act in respect of railway wagons and of providing for the grant of bounties in respect of underframes for railway passenger carriages ; It is hereby enacted as follows:— XIV of 1924.

1. This Act may be called the Steel Industry (Amendment) Act, 1926.
Short title.

2. In the Preamble to the Steel Industry (Protection) Act, 1924 (hereinafter referred to as the said Act), the words " and bounties " shall be omitted, and after the words " to the said industry " the following words shall be inserted, namely :— XIV of 1924.

Amendment of preamble to Act XIV of 1924.

" and the liability which may be incurred during that period in respect of bounties."

3. For section 4 of the said Act the following section shall be substituted, namely:—

Substitution of new section for section 4, Act XIV of 1924.

"4. (1) The Governor-General in Council may pay by way of bounties—

Bounties on railway wagons and underframes for carriages.

(*a*) in respect of iron or steel wagons ordered during the financial year commencing on the 1st day of April 1924, by any railway administration as defined in section 3 of the Indian Railways Act, 1890, such sums, not exceeding in the aggregate a sum of thirteen lakhs and sixty thousand rupees, as he thinks fit, and

IX of 1890.

(*b*) in respect of iron or steel wagons and of underframes for railway carriages ordered after the 31st day of March, 1925, and before the 1st day of April 1927, by any such railway administration, such sums not exceeding in the aggregate a sum of nineteen lakhs and forty thousand rupees, as he thinks fit.

(2) No bounty shall be payable in respect of any wagon or underframe, unless the Governor-General in Council is satisfied—

(*a*) in the case of a wagon, that it is suitable for the public carriage of animals or goods on a railway in India.

(*b*) in the case of an underframe, that it is suitable for the erection thereon of a public carriage for the conveyance of passengers on a railway in India, and

(*c*) that a substantial portion of the component parts of the wagon or underframe has been manufactured in British India.

(3) The Governor-General in Council may, by notification in the "Gazette of India," prescribe the conditions subject to which and the manner in which the bounties referred to in sub-section (1) may be paid."

Amendment of section 5, Act XIV of 1924.

4. In section 5 of the said Act, for the words "or wagons" the words "wagons or underframes" shall be substituted.

PROTECTION OF THE INDIAN TEXTILE INDUSTRY.

Questionnaire issued by the Tariff Board.

SECTION I.

General.

1. Do you consider that the present depression in the Cotton Textile Industry is confined to Bombay or that it also extends to Ahmedabad and to up-country centres generally? Does it affect all mills in the same centre alike?

2. To what extent do you consider the depression due to the operation of world factors, of factors special to India or of factors special to a particular locality in India?

3. Do you consider that the causes of the present depression in the industry are of a temporary or permanent character?

4. Do you consider that, unless the present margin between the price of raw cotton and the price of yarn and piece-goods increases any mills now working will be compelled to close down?

5. Do you consider that producers of yarn and piece-goods generally (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in up-country centres with which you are acquainted are at present realising no profit on their sales or selling at a loss?

6. What effect do you consider that a further fall in the price of raw cotton would have on the prosperity of the industry?

7. How far can the present depression in the industry be attributed to lack of confidence in the stability of the present level of prices of raw cotton, of yarn and of piece-goods?

8. How far do you consider that the depression in the industry can be attributed to the fact that the fall in the price of cloth has not corresponded with the fall in the price of cotton and that of other commodities?

9. Do you consider that there has been a fall in the purchasing power of the ryot since the war, and if so, to what extent has this fall in purchasing power contributed to the depression in the mill industry ?

10. Do you agree with the view that, owing to the low prices of gold and silver, consumers prefer to invest their savings in the precious metals and to restrict their purchases of cloth to a minimum ?

11. How far can the present depression in the industry be attributed to lack of organisation among the mill-owners generally or in any specified directions ?

12. How far has the depression in the industry been reflected in the number of mills which have (*a*) changed hands, (*b*) closed down, (*c*) gone into liquidation since 1922 and in that of projected mills in which work has not been started of has been suspended since that date ? If you are in a position to give information in regard to a particular mill falling under any of these heads please do so.

Section II.

Nature and extent of competition between imported goods and those of Indian manufacture.

13. How far do you consider that the present depression in the industry can be attributed to the loss of the Chinese market for yarn ? How far do you consider that the heavy fall in the exports of yarn to China since 1917 can be attributed to foreign competition, to scarcity and dearness of freight, to the expansion of the weaving industry in India or to a combination of all these causes ?

14. How far do you consider the present depression in the industry due to increasing competition both in regard to quantity and price of imported yarn and piece-goods (*a*) from Japan and (*b*) from other countries ?

15. What counts of imported yarn and lines of imported piece-goods compete directly with the production of Indian mills ?

16. Please give as complete a range of figures as you can covering as long a period as possible of prices *ex* godown

Bombay or Calcutta of imported yarn and piece-goods which compete with yarn and piece-goods manufactured in India. The prices *ex* mill of the Indian manufactures with which the imported goods compete should also be given.

17. Do you consider that any yarns or piece-goods imported from Japan or other countries are placed on the Indian market at prices which would not cover their cost of production in India or at prices which are lower in India than those at which they are placed in other markets (excluding freight and duty)? If so, please furnish samples of such yarn or piece-goods if possible with particulars of prices. Can you furnish any evidence to show that such goods are placed on the Indian market at prices which after deducting freight and incidental expenses would not cover the cost of their production in the exporting country?

18. Do you consider that any yarns or piece-goods exported from Japan or other countries are placed on any foreign market at prices which are lower than the cost of production of similar Indian goods *plus* freight and import duty? To what extent, if any, has India lost foreign markets as a result of such competition?

19. The total imports of yarn of counts under 30s into India in 1924-25 were less than 1·3 per cent. of the production of Indian mills. In these circumstances do you regard the competition of imported yarn as a serious factor, and if so, why? Do you consider the percentage likely to increase?

20. It has been estimated that before the war not more than 3 per cent. of the imports of piece-goods from the United Kingdom competed directly with the production of Indian mills and that since the war the percentage has not been more than 1 per cent. Do you accept these figures? If not, please give your reasons.

21. It has been estimated that 70 per cent. of the imports of piece-goods from Japan compete directly with the production of Indian mills. Do you accept this figure? If not, please give your reasons.

22. It has been estimated that 10 per cent. of the imports of piece-goods from countries other than the United Kingdom and Japan compete directly with the production of Indian mills. Do you accept this figure? If not, please give your reasons.

23. Do you consider the imports of piece-goods into India from the United Kingdom, Japan, Italy or any other country likely to increase, and if so, why ?

24. To what extent do you consider that imported piece-goods from Japan compete with those (*a*) from the United Kingdom and (*b*) from other countries ? Do you consider this competition likely to increase in the future ?

25. To what extent do you consider that the competition of imported piece-goods from Japan with the production of Indian mills has been accentuated by the fall in the Japanese exchange ? Please give figures in support of your view. Have you any criticisms to offer of the table given in paragraph 57 of the representation of the Bombay Millowners' Association and of the assumptions on which it is based ?

26. To what extent do you consider that the competition of imported goods from countries other than Japan with the production of Indian mills has been accentuated by fluctuations in the exchange of the exporting countries ? Please give figures in support of your view. Do you consider that the competition from foreign countries other than Japan is likely to increase in the future owing to the exchange factor ?

27. To what extent do you consider that the competition of imported goods with the production of Indian mills has been accentuated by fluctuations in the sterling rate of the rupee ? If the rupee is stabilised at 1*s*. 6*d*., what effect will it have on the industry ?

28. To what extent do you consider that the competition of imported piece-goods with the production of Indian mills is facilitated by the difference between the conditions of labour in the exporting country and in India ?

29. To what extent do you consider that the competition of imported piece-goods with the production of Indian mills is promoted by direct or indirect State assistance to the industry in the exporting country ? Are you in a position to give any specific information on this point ?

30. Do you consider that the competition of imported piece-goods with the production of Indian mills is in any way assisted by special facilities in the matter of credit obtained by the exporting houses in their own country or offered by them to buyers in India ?

31. How far do you consider that the competition of imported piece-goods with the production of Indian mills is facilitated by greater attention paid by exporters to the requirements and preferences of Indian middlemen and consumers in regard to such matters as quality, finish and packing ?

32. Has there been any marked change in the quality of piece-goods imported into India of recent years from Japan or any other country ?

33. Can you give any specific instances in which any line of Indian yarns or piece-goods has been ousted from or seriously handicapped in the home or foreign market or any part of it by imports from Japan or any other country ?

34. Do you consider that there are any signs of a growing preference on the part of Indian consumers for finer qualities of cloth than those ordinarily produced in Indian mills and that this preference is working to the disadvantage of Indian mills as compared with their competitors ?

SECTION III.

Internal competition.

35. To what extent, if any, do you consider that the extension of mills and the establishment of new mills in up-country centres have affected the prosperity and future prospects of the industry (*a*) in Bombay and (*b*) in Ahmedabad ?

36. What advantages, if any, do you consider that Bombay mills have over mills in Ahmedabad and up-country centres ?

37. Can you give an estimate of the relative advantages that mills in (*a*) Ahmedabad and (*b*) any up-country centre with which you are acquainted have over mills in Bombay owing to (*a*) proximity to large up-country markets, (*b*) proximity to coal fields, (*c*) proximity to sources of supply of raw materials ?

38. To what extent does the hand loom industry compete with the mill industry ? Has there been any change in this respect of recent years ?

39. Can you furnish any information as to the extent of the production of hand-spun yarn and hand loom piece-goods ?

SECTION IV.

Mill management.

40. The British Safeguarding of Industries Act lays down *inter alia* that no order shall be made under Part I unless it is established that the industry manufacturing similar goods in the United Kingdom is being carried on " with reasonable efficiency and economy." Do you consider that this criterion is satisfied by the industry (*a*) in Bombay and Ahmedabad and (*b*) in India generally ?

41. Please state your views in detail on the managing agency system. If you consider the system defective, please state in what way you regard it as defective. Do you consider any efficient substitute for the managing agency system possible ?

42. Is the system of remuneration to managing agents by commission on profits or that by commission on production the more common ? Which do you consider preferable ?

43. In addition to remuneration by commission on production or on profits do managing agents also receive an allowance for office expenses and commission (*a*) on purchases of cotton, (*b*) on purchases of machinery, mill stores and coal, (*c*) on sales of cotton, (*d*) on sales of yarn and cloth and (*e*) on insurance, advertisement or other activities ? Where the commission is on production does the agency agreement usually provide for a minimum commission irrespective of profits ?

44. Is the association of managing agents with any other classes or kinds of business common and, if so, do you consider it is in any way detrimental to the interests of the industry?

SECTION V.

Mill finance.

45. To what extent can the present depression in the industry be attributed to the over-capitalisation or the under-capitalisation of the mills in Bombay, Ahmedabad and up-country centres ?

46. To what extent can the present depression in the industry be attributed to extensions of mills and replacements of machinery undertaken when prices were at their highest ?

47. Do you consider that there was an unduly liberal distribution of profits by mills between 1917 and 1923 ? If so, please give figures in support of your view and state whether you consider that the present depression in the industry can to any extent be attributed to this cause.

48. Have you any criticisms to offer of the way in which mills have obtained their capital, *i.e.*, of the way in which it is divided between (*a*) ordinary shares, (*b*) preference shares, (*c*) debentures, (*d*) loans, (*e*) reserve fund and (*f*) depreciation and other funds ?

49. Have you any criticism to offer of the way in which mills obtain their working capital ? To what extent is the system of obtaining this capital by means of short term loans from the general public prevalent (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in up-country centres ? Do you consider this system a sound one ?

50. How far is it the practice of the mills to invest funds in allied concerns ? Do you consider this practice a sound one ?

51. Do mills now experience greater difficulties in obtaining finance than in pre-war years ? If so, to what extent has this contributed to the general depression in the industry ?

52. Can you give any information as to the rate at which money is borrowed by the industry in India and in Japan ?

Section VI.—Costs of Production.

(*a*) *General.*

53. What size do you consider a mill with both spindles and looms should be in order to ensure the most efficient and economical working ? Can you give an approximate estimate of the capital required in pre-war conditions and at the present time to establish such a mill (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in up-country centres ? Can you give an idea of the approximate cost per spindle of establishing such a mill in 1914 and 1926 respectively in India as compared with the United Kingdom and Japan ?

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54. Are mills generally (*a*) in Bombay, (*b*) Ahmedabad and (*c*) up-country centres of a size, type and lay-out conducive to economical working ?

55. To what extent do you consider that the efficiency of Indian mills is hampered by the use of old machinery ?

56. Please give for any mill in regard to which you are in a position to give such information a statement in the form attached as Appendix A of the costs of production in pies per pound for one pound of grey yarn of 20s counts and for one pound of standard grey calendered longcloth. For purposes of comparison the figures should be given for 1913, 1914, 1920, 1924 and 1925 (if available).

N.B.—The exact period covered, where this differs from the Calendar year should be stated. The counts of warp and weft used for and the reed and pick of the standard longcloth should also be stated.

57. In which of the elements making up the cost of production do you consider Indian mills are at a special disadvantage as compared with their competitors ?

58. In which of the elements making up the cost of production are mills in Bombay at an advantage or disadvantage as compared with mills in Ahmedabad and up-country centres ?

59. To what extent, if any, are the costs of production in Bombay as compared with those in Ahmedabad and up-country centres affected by the greater humidity of its climate? To what extent does the provision of humidifiers add to or lower the cost of production ?

(*b*) *Raw material.*

60. Please describe in detail the methods adopted by the mills in purchasing raw cotton (*a*) in Bombay and (*b*) in the cotton districts. Please state how these differ from those adopted in Lancashire and Japan.

61. How far do you consider that speculative purchases of (*a*) spot cotton and (*b*) cotton futures have contributed to the present depression in the industry ? Can you suggest any methods by which the element of speculation in such purchases could be reduced ?

62. It has been frequently stated that the prices at which cotton is purchased by Indian mills are often higher than the prices paid for cotton for export. Do you consider this statement correct ? If so, can you give any information as to the margin between the two prices ? Can you suggest any reason why there should be such a margin or any means by which it can be avoided ?

63. To what extent can the present depression in the industry be attributed to the purchase of cotton at prices higher than those now prevailing ?

(c) Labour.

64. The Bombay Millowners' Association hold that " the main factor which has contributed to the present increased cost of manufacture is the higher remuneration given to labour for a smaller unit of work as compared with pre-war years." Do you accept this view ? How far does it also apply to Ahmedabad and up-country centres ?

65. Do you consider that there was an unduly liberal distribution of bonuses to operatives between 1918 and 1923 ? If so, please give figures in support of your view and state whether you consider that the present depression in the industry can to any extent be attributed to this cause ?

66. To what extent, if any, did (*a*) spinning and (*b*) weaving production suffer as a result of the reduction in the hours of labour in 1922 ? Please give comparative figures for 20s yarns and standard grey calendered longcloth before and after the reduction.

67. Please state for any mill with which you are acquainted:

(*a*) the number of spindles in the ring frames, the lift of spindle and number of ring spindles per competent spinner ;

(*b*) the number of looms per competent weaver ;

(*c*) the total operatives in the spinning department per 1,000 spindles up to and including reeling and the average counts spun ;

(*d*) the total operatives in the weaving department per 100 looms for grey and coloured goods respectively.

Please explain in detail how you have arrived at your figures.

68. Please give the rates of wages paid in the spinning and weaving departments of any mill with which you are acquainted with particulars of any changes in these since 1914.

69. Please state the average spinner's wage per pound of 20s yarn and weaver's wage per pound of standard grey calendered longcloth produced for any mill with which you are acquainted.

70. To what extent do you consider the textile industry in India is hampered in comparison with its competitors by the inefficiency of Indian labour? How does the efficiency of labour in Bombay compare with that in Ahmedabad and in up-country centres?

71. What is the percentage of absenteeism (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in any up-country mill with which you are acquainted? How far does the percentage of absenteeism vary from day to day in the week and how far is the variation seasonal? Is the percentage larger amongst female than amongst male operative? To what extent do you consider that absenteeism could be reduced by the grant of good attendance bonuses and other privileges? Are such bonuses commonly granted?

72. How far does the "budli" system affect the efficiency of labour?

73. Can you furnish an estimate of the rate of labour turnover in the cotton textile industry (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in up-country centres?

74. How far are mills in Ahmedabad and in up-country centres at an advantage or disadvantage over those in Bombay in regard to the continuity of labour supply? To what extent do you consider that continuity could be secured by the grant of long service bonuses and the institution of provident funds? Are such bonuses and provident funds common?

75. To what extent do mills in Bombay, Ahmedabad and up-country centres house their labour and what return do they get on the capital invested in such housing? Do you consider that improved housing conditions would result in

any improvement in the efficiency of labour? How far is it possible to secure such conditions in Bombay and Ahmedabad?

76. What are the present facilities for technical education (*a*) for operatives, (*b*) for supervising staff? To what extent is use made of these? To what extent do you consider that the efficiency of labour could be improved by increasing them?

77. The Bombay Millowners' Association express the view that wages in the cotton textile industry are higher than those generally prevalent in any other industry in India. Do you accept this view? If so, please give facts in support of your opinion.

78. Has there been any marked change in the standard of living of operatives since the war?

79. Do you consider that there is any scope for a reduction in the labour costs in mills in India by the introduction of automatic looms or of other labour saving appliances? Would any such reduction be more than counterbalanced by additional expenditure in other directions?

80. Do you consider that there is any reasonable prospect of securing a reduction in labour costs in the near future by training operatives to tend more spindles or looms? Has there been any improvement in this respect in recent years?

81. Do you accept the figures given in paragraph 129 of the Bombay Millowners' representation in regard to the saving in the cost of cloth as a result of working double shifts? Can you furnish an estimate of the saving that would be secured by double shift working for any mill with which you are acquainted?

82. Would be it possible or advisable to introduce double shift working in mills (*a*) in Bombay, (*b*) in Ahmedabad and (*c*) in up-country centres?

83. To what extent, if any, has legislation in recent years affected the cost of production? Please give full details under each head as far as possible.

(*d*) *Overhead charges.*

84. The Bombay Millowners' Association in their representation have supplied full details of the local taxation imposed in Bombay. Please supply similar details for any up-country centre with which you are acquainted.

85. For what purposes is insurance effected by the Indian mills? Do you consider the present position in regard to the amount of insurance and the methods of effecting it satisfactory?

86. What do you consider the correct percentage which should be allowed for depreciation and how should the depreciation fund be utilised? Do you consider that depreciation should be reckoned as a charge on cost of production or as a charge on profits? How far does the ordinary mill practice coincide with your views on these points?

87. On what principle are the stocks of cotton, mill stores and manufactured goods held by Indian mills valued for purposes of balance sheets? Is there an independent valuation or are the auditors content with certificates from the managing agents?

88. Is the audit of mill accounts a running audit or an annual one?

(*e*) *Sales.*

89. Please describe in detail the different systems adopted by the mills in selling their products. Which system you consider preferable and why? Can you give any figures in support of your views?

90. Is the system of sales on long credit prevalent? What are your views regarding it?

91. Please give full details of the additions which have to be made at the present time to the prices of Indian and imported yarns and piece-goods *ex* mill and *ex* godown respectively to make up their cost to the consumer. How do these compare with those ruling in 1913? Are they the same in all cases for Indian and imported goods?

92. Do dealers in piece-goods now experience greater difficulties in obtaining finance than in pre-war years? If so, to what extent has this contributed to the present depression in the industry?

(f) Transport.

93. Please give as full particulars as you can of the freights on cotton from India to the United Kingdom, Japan and Italy and on cotton from America, Egypt and Uganda to the United Kingdom, Japan, Italy and India.

94. Please give as full particulars as you can of the freights on piece-goods from the United Kingdom, Italy and Japan to India.

95. Can you give any instances of discrimination between Bombay, Ahmedabad and up-country centres in the rates of railway freight charged for the carriage of raw cotton, yarn, piece-goods and mill stores inwards or outwards?

SECTION VII.—SUGGESTIONS AS TO REMEDIAL MEASURES.

(a) Suggestions put forward by the Bombay Millowners' Association.

96. Are you in favour of the proposal that the customs duty on machinery and mill stores should be abolished? What difference in pies per pound of yarn or cloth produced would this make to the cost of production of any mill with which you are acquainted?

97. What are your views on the proposal that the Company super-tax should be abolished?

98. What are your views on the proposal that the town duty of Re. 1 per bale levied in Bombay should be abolished?

99. Can you suggest any improvements in the present railway facilities for the movement of cotton, yarn and piece-goods?

100. Do you consider that any case can be made out for a reduction in the present rates of railway freight charged on cotton consumed by Indian mills and on piece-goods and yarn manufactured in India ?

101. What are your views on the suggestion that the Government of India should negotiate with the steamship companies with a view to reducing the shipping freights from Bombay to Madras, Calcutta, Singapore, Basra, Zanzibar, Mombasa, Port Said, the Levant and all other export markets? Can you give a comparative statement showing the present freights between Bombay and these ports and those which ruled before the war ?

102. What are your views on the suggestion that the Government of India should appoint Trade Commissioners to assist the export trade ?

103. Can you suggest any other measures by which (*a*) those overseas markets for Indian yarn which have been lost could be recovered, (*b*) the present overseas markets for Indian yarns and piece-goods could be extended and (*c*) new markets could be opened ?

104. The Bombay Millowners' Association have suggested the imposition of an additional duty of at least 13 per cent. on yarn and piece-goods imported from foreign countries which compete unfairly with India. Are you in favour of the imposition of such a duty (*a*) on imports from Japan alone, (*b*) on all imports, (*c*) on yarn of certain counts and on cloth of certain qualities ? If the last, please state the counts and qualities on which you consider the duty should be imposed.

105. If you are in favour of such a duty, do you consider that it should be imposed as a temporary or a permanent measure ?

106. Do you consider that the imposition of the proposed protective duty would result in a temporary or permanent increase in the price of all yarn or cloth or only of the yarn and cloth on which the duty was imposed ? In either case, to what extent would the increased price affect the cost of living of the middle and lower classes ?

107. Do you consider, on the other hand, that the result of the imposition of the proposed additional duty would merely be such increase in sales as might result from the displacement of imported yarn and cloth ?

108. Do you consider that the internal competition between Indian mills would operate to restrict the increase in the price of yarn and cloth throughout the whole of India or only in local areas ?

109. Do you consider that an increased import duty should be levied even if it increases the prices of yarn and cloth to consumers ?

110. Do you accept the view of the Bombay Millowners' Association that the raising of the import duties to 11 per cent. did not raise the price of cloth or check its consumption ? If so, please give figures in support of your views.

111. Do you consider that an increase in the duty on imported yarn and cloth would act as a restriction on the consumption of yarn and cloth ? If so, do you consider that this would be in the best interests of the mill industry in view of the fact that the figures in paragraph 121 of the representation of the Bombay Millowners' Association show that exclusive of the production of hand looms the cloth available for consumption on India in 1924-25 was still 638 million yards below the figures for 1913-14 in spite of the increase in population in the interim ?

112. To what extent, if any, do you consider that the increase in the duty on imported yarn and cloth would, by diverting yarn and cloth from India, unfavourably affect the position of Indian yarn and cloth in overseas markets ?

113. What do you consider would be the effect on the hand loom industry of the increase in the duty on imported yarn from 5 to 18 per cent. ? In this connection, your special attention is drawn to the views expressed in paragraph 116 of the Fiscal Commission's Report.

114. The Bombay Millowners' Association have asked for the adoption of a scientific tariff by which presumably is meant the adoption of specific duties on yarn and cloth in

lieu of *ad valorem* duties. What are your views on this suggestion and how would you propose that such a tariff should be framed (*a*) to maintain the protection given at its present level, (*b*) to achieve the objects desired by the Bombay Millowners' Association ?

115. The Bombay Millowners have asked for additional protection beyond 13 per cent. to enable mills to make the necessary allowances for depreciation to plant and machinery. Do you support this proposal ? If so, what additional protection do you consider would be required ?

(*b*) *Other suggestions.*

116. Are you in favour of an export duty on cotton ? If so, at what figure would you place it ? To what extent do you consider such a duty would affect (*a*) the income of cotton growers, (*b*) the area under cotton, (*c*) the price of cotton in India and (*d*) the price of Indian cotton in overseas markets ?

117. To what extent, if any, do you consider that the imposition of a duty on cotton at the rate you suggest would result in the replacement of Indian cotton in overseas markets by American or other cotton ?

118. Can you suggest any improvements in the banking facilities at present available to the industry ?

119. Do you consider that the position of the industry could be improved by better organisation of the millowners, *i.e.*, by greater co-operation between the mills in such matters as the purchase of cotton, machinery and mill stores, the state of the finished products, the standardisation of lines and prices or by any other combined action ?

120. How far would progress in spinning finer counts, *i.e.*, counts above 30s in India affect the condition of the industry ?

121. Do you consider that it would benefit the mill industry if different mills were to specialise to a greater extent than at present on certain counts of yarn or on certain types of cloth ? Are mills at present equipped for specialisation ?

122. Do you consider that the mill industry as a whole would benefit by extending its range of production and that, *e.g.*, the Bombay mill industry would benefit if it were to pay greater attention to the requirements of the Calcutta market ?

123. Do you consider that greater attention should be paid by the Indian mills to bleached, dyed and printed goods, to the utilisation of waste and to subsidiary branches of production such as hosiery ?

124. Do you consider that the full effect of the remission of the excise duty has yet been felt ?

125. If there are any causes which, in your opinion, contribute to the depression in the industry other than those mentioned above, please state them with suggestions as to possible remedies.

126. Can you suggest any methods of assisting the industry other than those which have been referred to in the above questions ?

SPECIAL QUESTIONS FOR THE BOMBAY MILLOWNERS' ASSOCIATION.

1. In paragraph 130 of their representation, the Association have asked for the adoption of "a scientific tariff so that the goods which Indian mills can manufacture and supply to India shall not be open to unfair competition from foreign competitors." Please explain exactly what is meant by a scientific tariff and how the Association consider it should be framed to achieve the object they have in view.

2. In paragraph 131 of their report, the Association ask for protection in addition to the 13 per cent. proposed in that paragraph to enable mills to make the necessary allowances for depreciation to plant and machinery. What additional duty do the Association consider should be imposed for this purpose ?

3. Please give an account of the working of the Millowners' Association Mutual Insurance Fund for workmen's compensation and state whether the Millowners' Association has under contemplation any similar scheme for fire and other insurances.

APPENDIX A.

A.—*Cost of production of one pound of grey yarn.*

—	Pies.	Percentage of total cost.
1. Cost of cotton required to manufacture 1 lb. of grey yarn		
Manufacturing charges.		
2. Cost of fuel and power		
3. Cost of water for power purposes ..		
4. Cost of water for all purposes other than power		
5. Cost of stores consumed		
6. Repairs and upkeep of machinery ..		
7. Wages to operatives inclusive of bonus and all allowances		
8. Superior supervision		
Overhead charges.		
9. Rates, taxes, licenses and fees		
10. Insurance		
11. Repairs and upkeep of buildings ..		
12. Depreciation		
13. Office expenses (*a*) at mill, (*b*) at registered offices of company		
14. Brokerage and commission		
15. Schools, welfare work and dispensary ..		
16. Provident fund		
17. Miscellaneous expenses not otherwise specified		
Total cost ..		

B.—*Cost of production of one pound of standard grey calendered long cloth.*

....	Pies per lb.	Percentage of total.
1. Cost of yarn used for manufacturing one pound of cloth		
Manufacturing charges.		
2. Cost of fuel and power		
3. Cost of water for power purposes ..		
4. Cost of water for all purposes other than power		
5. Cost of stores consumed		
6. Repairs and upkeep of machinery ..		
7. Wages to operatives inclusive of bonus and all allowances		
8. Superior supervision		
Overhead charges.		
9. Rates, taxes, licenses and fees		
10. Insurance		
11. Repairs and upkeep of buildings ..		
12. Depreciation		
13. Office expenses (*a*) at mill, (*b*) at registered offices of company		
14. Brokerage and commission		
15. Schools, welfare work and dispensary ..		
16. Provident fund		
17. Miscellaneous expenses not otherwise specified		
Total cost ..		

No. 2481-268 of the 4th September 1926.

From the Chamber to the Secretary, The Tariff Board.

I am directed to refer to the Press Communique dated Bombay, the 1st August, in which you request the views of public bodies in connection with the enquiry which the Tariff Board is conducting into the present condition of the Cotton Textile Industry. My Committee have carefully studied the questionnaire issued by the Board and I now have

the honour to submit a statement of their views. In preparing the statement my Committee have borne in mind that they represent a body with very wide and varied interests and at the same time they have endeavoured to present a view in consonance with the welfare of the City and Presidency as a whole. The subject is a highly technical one and since my Committee make no claim to special expert knowledge they have confined themselves in the main to general observations and refrained from answering many of the questions in the questionnaire.

2. The Cotton Textile Industry is by far the most important industry in Bombay and consequently it is obvious that the prosperity of the mills must affect the general prosperity of the City. In addition to the mills themselves the success or otherwise of many importing firms, *i.e.*, machinery, mill stores, dye stuffs, etc., depends upon the working of the mills. The interests involved are so great that the closing of mills may mean the closing down of a number of subsidiary businesses, and may react very seriously on the progress of the City, since a great number of people depend, directly and indirectly, for their livelihood on the successful working of the mills. My Committee consider that if the Millowners' Association can prove to the satisfaction of the Tariff Board that they are suffering from unfair competition, steps should be taken at the earliest possible moment in order to give the necessary relief in some form or other. In view of the uncertainty which at present prevails it is of the utmost importance that Government should announce their intentions at the earliest possible moment. With these preliminary observations I am to submit replies to those questions which my Committee have felt competent to answer.

Q. 1.—My Committee understand that the present depression in the Cotton Textile Industry is in the main confined to Bombay. It affects all mills in the same centre more or less alike varying only according to the efficiency of the mill and management.

Q. 2.—My Committee consider the depression is largely due to world factors of which the most important is the fall in price of American cotton and the consequent lack of confidence in prices. It is aggravated by conditions special to

Bombay, *e.g.*, high cost of manufacture, inefficient and expensive labour together with a high rate of absenteeism and heavy Municipal and Imperial taxation.

Q. 3.—Temporary.

Q. 5.—We understand that a few mills even in Bombay are making a small profit.

Q. 6.—A good effect provided the fall in prices is gradual and would lead finally to a lower level of prices for manufactured goods.

Q. 7.—To a large extent.

Q. 8.—To a considerable extent, because the agriculturist can only purchase cotton goods in proportion to what he realises for his own products.

Q. 9.—My Committee consider that the ryot's purchasing power has increased since the war.

Q. 10.—My Committee agree with this view.

Q. 14.—(*a*) Very largely;

(*b*) Not to the knowledge of my Committee.

Q. 15.—Yarns up to 30s and low quality grey cloth, dyed cloth and bleached goods.

Q. 19.—My Committee do not consider that the competition of imported yarn is a serious factor except as regards yarn of 30s, 31s and 32s.

Q. 20.—My Committee are unable to say whether the figures given are correct but they know that the percentage was very small before the war and they are sure that it has decreased considerably since the war owing to the importation of similar cloths from Japan at very much cheaper prices.

Q. 21.—My Committee are not in a position to confirm the figure given; but they believe that Japanese grey goods compete directly or indirectly with the production of Indian Mills owing to their better quality and cheaper prices.

Q. 22.—My Committee are unable to confirm or contradict this figure.

Q. 23.—This is purely a question of comparative prices.

Q. 24.—(*a*) Very heavily as regards grey goods.

(*b*) To a small extent in sundry lines.

My Committee consider this competition is likely to increase in future; particularly since the Japanese have started exporting dhooties to Calcutta.

Q. 25.—To a very large extent. My Committee have no reason to doubt the accuracy of the figures given in the statement referred to.

Q. 27.—There are so many outside factors particularly the monsoon that it is impossible to estimate the extent to which the competition of imported goods with the production of Indian mills has been accentuated by fluctuations in the sterling rate of the rupee. The rupee has been stabilised for nearly two years and my Committee anticipate that its legal stabilisation at 1*s.* 6*d.* will have little or no effect on the industry.

Q. 28.—To the extent of the extra hours worked, the superiority of the labour and the employment of women and children at night.

Q. 29 and 30.—My Committee are not in a position to give any definite information on these points.

Q. 31.—My Committee are of the opinion that foreign competition is facilitated by the inferior get up of the Indian cloth.

Q. 32.—Japanese piecegoods have noticeably improved in quality in the last few years.

Q. 34.—My Committee cannot say that they have noticed the growth of such a preference in so far as imported goods are concerned, and for this class of goods when prices are low the consumer will buy a superior article.

Q. 40.—As a Chamber my Committee do not consider that they are in a position to answer this question.

Q. 41.—My Committee do not consider the managing agency system unsatisfactory as a system. One great advantage is the use of the managing agent's credit to obtain financial facilities which without his backing would be unobtainable.

Q. 42.—My Committee are unable to say which system of remuneration is more common, but they think commission on profits is preferable to commission on production.

Q. 44.—In the experience of my Committee managing agents are frequently associated with other kinds of business, and the practice ought not to be detrimental to the industry.

Q. 45.—The mills in Bombay which changed hands during the boom are suffering from over-capitalisation. But in the main the Bombay mills are under-capitalised and in times of trade depression when stocks accumulate charges for interest arise owing to working capital having to be borrowed or debentures raised. The old school of thought in industrial finance in Bombay was in favour of low capital and when money was plentiful and rates of interests low there was and is, in the opinion of my Committee, much to be said for it, the theory being that it is better to borrow, say, at 5 per cent. than to have to show a return, say, of 6½ per cent. on debentures and 10 per cent. on capital employed.

Q. 50.—My Committee understand that this is sometimes done. They do not consider that the practice is necessarily unsound provided the allied concern is sound and the mill is directly benefited by such investments.

Q. 92.—Certainly and to a great extent. This means the mills often have to carry heavy stocks which in terms of money means interest charges.

Q. 94.—The present rate of freight on piecegoods from the United Kindgdom to Bombay is 52*s.* 6*d.*

Q. 96.—No.

Q. 97.—My Committee are in favour of the abolition of the Company super-tax which they regard as an obstacle to industrial development in India. They would take this opportunity of repeating the views which they recently embodied in a memordandum on the report of the Indian Taxation Enquiry Committee.

1. Super-tax on companies was imposed as a consequence of the war and, like the analogous measure in England, it should have been removed as soon as possible after the war was over.
2. The argument that the tax is justified by reason of the special privileges which limited companies enjoy as a result of incorporation is unsound, inasmuch as they duly pay for these privileges

in registration fees, etc., and it is unfair to subject them to a heavy annual impost in addition.

3. The tax has the effect of making investments in companies less attractive than they would otherwise be and to that extent discourages the investment habit and hampers the industrial development of India.

4. Joint stock companies enable the poor to share with the rich in investing their money in the industries of the country but the small man is mulcted in super-tax on his investment even though his total income be far below the super-tax mark. The tax is therefore inequitable.

Q. 98.—The Chamber has frequently referred to this subject at length in connection with the proposal of the Bombay Municipality to obtain sanction for the conversion of the existing town duties into a terminal tax and have pointed out how such taxes check the growth of trade in the principal cities resulting in a serious loss to the commercial community. In addressing the Government of Bombay last June on the subject the Committee emphasised the inequity of the town duty on cotton and advocated its replacement by some other form of taxation more evenly distributed over the whole community.

Q. 99.—No.

Q. 100.—Not without special investigation.

Q. 101.—The matter might well receive investigation.

Q. 102.—My Committee do not consider that the trade is large enough to warrant the appointment of trade commissioners at the various markets.

Q. 103.—This would appear to lie in the hands of the Mill Industry itself.

Q. 104.—If the Millowners can prove that the industry is being carried on with reasonable efficiency and economy and that unfair competition exists, my Committee are in favour of an additional duty being levied against any country that competes unfairly.

Q. 105.—My Committee consider that the additional duty referred to in the answer to Q. 104 should be maintained only as long as the unfair competition exists.

Q. 106.—My Committee consider that the effect would be a termporary rise in the price of all yarn and cloth but not to the full extent of the duty.

Q. 108.—My Committee consider that internal competition will operate to a considerable extent throughout the whole of India.

Q. 109.—Yes, subject to the reply to *Q.* 104.

Q. 110.—My Committee consider that trade since the imposition of the 11% duty has been so abnormal that it cannot be taken as a criterion.

Q. 111.—Only to a nominal extent, but it must be borne in mind that although the ryot's purchasing power is probably greater than it was before the war the very high price of cloth has encouraged him to hoard his money in precious metals and cut down his clothing requirements to a minimum. My Committee believe that this state of affairs might be reversed if confidence in prices is restored.

Q. 112.—Any loss in the export trade should be more than made up by increased internal consumption.

Q. 113.—My Committee consider that a rise from 5 to 18 per cent. would certainly affect the hand-loom industry but they see no reason why this industry should get the benefit of unfair competition if it be proved that the latter exists.

Q. 114.—My Committee would be in favour of a scientific tariff but this is a question that would need very careful consideration. If such a tariff be proposed they would prefer the duty to be levied at so much per pound (weight).

Q. 116.—Except in the case of a monopoly my Committee hold that an export duty re-acts on the producer and they are therefore opposed to the suggestion that one should be levied on raw cotton.

Q. 124.—No.

I am to express regret at the delay in forwarding this communication and to say that my Committee do not desire to tender oral evidence.

INDIAN TARIFF (AMENDMENT) ACT.

ACT No. XVII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor General on the 25th March, 1926.)

AN ACT FURTHER TO AMEND THE INDIAN TARIFF ACT, 1894.

WHEREAS it is expedient further to amend the Indian Tariff Act, 1894, for the purposes hereinafter appearing; It is hereby enacted as follows:—

VIII of 1894.

1. (1) This Act may be called the Indian Tariff (Amendment) Act, 1926.

Short title and commencement.

(2) It shall come into force on such date as the Governor General in Council may, by notification in the Gazette of India, appoint.

2. In the Second Schedule to the Indian Tariff Act, 1894, there shall be made the amendments specified in the Schedule to this Act.

Amendment of the Second Schedule Act VIII of 1894.

VIII of 1894.

THE SCHEDULE.

(See section 2.)

AMENDMENTS TO THE SECOND SCHEDULE TO THE INDIAN TARIFF ACT, 1894.

1. After Item No. 10A, the following Item shall be inserted, namely:—

"10B Stick or Seed Lac."

2. In sub-head (*a*) of Item No. 12, for the figures and words "5th, 6th, 8th, 9th or 10th item" the figures and words; "3rd, 4th, 6th, 7th, or 8th sub-head" shall be substituted; and for the words "the 1st or 3rd item," the words "that Item" shall be substituted.

3. In Item No. 15, after the word "hay-tedders" the word "hay-presses" shall be inserted.

4. In Item No. 34A, for the figures "20" in the entry in the fourth column the figure "5" shall be substituted.

5. In Item No. 34B, for the entry in the fourth column the following entry shall be substituted, namely :—

15 per cent. or Rs. 5 per pound of Saccharine contents whichever is higher.

6. For Item No. 41 the following Item shall be substituted, namely :—

"41	MINERAL OIL—		
	(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre ;	Ton	Rs. 10.
	(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication ;	Imperial gallon.	One anna and four pies.
	(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose.	*Ad valorem*	7½ per cent."

7. In Item No. 42—

(*a*) for sub-head (1) the following shall be substituted, namely :—

"(1) Firearms, including gas and air guns, gas and air rifles and gas and air pistols, not otherwise specified (*see* Nos. 86A and 141).	Each	Rs. 15 or 30 per cent. *advalorem*, whichever is higher."

(*b*) sub-heads (3) and (4) shall be omitted, and sub-heads (5) to (10) shall be re-numbered as (3), (4), (5), (6), (7) and (8), respectively ; and

(*c*) in sub-head (3) as so re-numbered, for the words "gas guns and rifles" the words "gas guns, gas rifles and gas pistols" shall be substituted.

8. After Item No. 46B the following Items shall be inserted, namely :—

"46C	PORTLAND CEMENT	Ton	Rs. 9.
46D	PRINTER'S INK	*Ad valorem*	5 per cent."

9. For Item No. 51B the following shall be substituted, namely :—

"The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness building frames; card lacing frames; drawing and denting hooks; sewing thread balls making machines; *cumbli* finishing machinery; hank boilers; cotton carding and spinning machines; mail eyes, lingoes, comber boards and comber board frames; take-up motions; temples and pickers; picking bands; and printing machines."

10. In Item No. 54, the word "ink" shall be omitted, and after the words "but excluding" the words, figures and brackets "ink (*see* No. 46D) and" shall be inserted.

11. To Item No. 74 the following shall be added, namely:—

"not otherwise specified (*see* No. 10B)."

12. After Item No. 86 the following Item shall be inserted, namely :—

"86A	ORNAMENTAL ARMS of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes; and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	*Ad valorem.*	15 per cent."

13. In Item No. 103, after the word "cement" the words and brackets ("other than Portland cement") shall be inserted.

14. In Item No. 126, for the words and figures "entry No. 42," the words and figures "entries Nos. 42, 86A and 141" shall be substituted.

15. To Item No. 141 the following shall be added, namely :—

"toy cannons, air guns and air pistols for the time being excluded in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878, and bows and arrows."

TARIFF SCHEDULE.

SCHEDULE II.—IMPORT TARIFF.

Note.—In the expression "*ad valorem*" used in this schedule the reference is to "real value" as defined in section 30 of the Sea Customs Act, 1878 (VIII of 1878).

Note 2.—Tariff-valued heads are based on the ordinary trade description of each article and cover all reduced grades and mixtures unless there is a separate provision for them in the Schedule.

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco.		Rs a.	
		FISH.			
1	27	FISH, SALTED, wet or dry.	Indian md. of 82⅔ lbs. avoirdupois weight.	.....	Such rate or rates of duty not exceeding one rupee as the Governor-General in Council may, by notification in the *Gazette of India*, from time to time prescribe.*
2	65	FISH, excluding salted fish.	.....	*Ad valorem*	15 per cent.
3	66	FISHMAWE, including singally and sozille and sharkfins.	.....	,,	15 ,,
		FRUITS AND VEGETABLES.			
4	67	FRUITS AND VEGETABLES, all sorts, fresh, dried, salted or preserved†			
		Almonds without shell .	cwt.	95 0	15 per cent.
		,, kagazi Persian in the shell.	,,	85 0	15 ,,
		,, in the shell Persian.	,,	19 0	15 ,,
		,, all other sorts	...	*Ad valorem.*	15 ,,
		Cashew or cajoo kernels.	cwt.	25 0	15 ,,
		Cocoanuts, Straits, Dutch, East Indies and Siam.	thousand.	112 0	15 ,,
		,, Maldives ...	,,	38 0	15 ,,
		,, other ,,	,,	55 0	15 ,,
		,, kernel (khopra).	cwt.	22 0	15 ,,

* The rate on the 1st January 1927 and until further notice is annas 7½.

† Under Government of India, Finance Department (Central Revenues) Notification No. 36, dated the 25th September 1926, Currants are liable to duty at Rs. 1-4-0 per cwt.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*concld.*		Rs. a.	
		FRUITS AND VEGETABLES—*contd.*			
		Dates, dry, in bags ...	cwt.	11 0	15 per cent.
		„ wet, in bags, baskets and bundles.	„	5 0	15 „
		„ wet, in pots, boxes, tins, and crates.	„	11 0	15 „
		Figs dried, Persian ...	„	12 0	15 „
		„ „ European...	„	16 0	15 „
		Garlic	„	6 0	15 „
		Pistachio nuts	„	60 0	15 „
		Raisins, Red, Persian Gulf.	„	14 0	15 „
		„ other sorts ...	.....	*Ad valorem*	15 „
		All other sorts of fruits and vegetables, fresh, dried, salted or preserved.	.....	„	15 „
		GRAIN, PULSE AND FLOUR.			
5	68	FLOUR	.....	*Ad valorem.*	15 per cent.
6	1A	GRAIN AND PULSE, all sorts, including broken grain and pulse, but excluding flour (see No. 5).	.....	.....	Free.
		LIQUORS.			Rs. a.
7	28	ALE, Beer, Porter, Cider and other fermented liquors.	Imperial gallon or 6 quart bottles.	.....	0 8
8	29	DENATURED SPIRIT ...	... ..	*Ad valorem.*	7½ per cent.
9	31	LIQUEURS, Cordials, Mixtures and other preparations containing spirit—			Rs. a.
		(*a*) Entered in such a manner as to indicate that the strength is not to be tested.	Imperial gallon or 6 quart bottles.	.....	30 0 or 15 per cent. *ad valorem*, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		LIQUORS—*concld.*			
		(*b*) If tested	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. a. 21 14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
10	30	PERFUMED SPIRITS ...	Imperial gallon or 6 quart bottles.	.....	Rs. 36-0 or 15 per cent. *ad valorem*, whichever is higher.
11	32	All other sorts of SPIRIT.	Imperial gallon or 6 quart bottles of the strength of London proof.	.....	Rs. 21-14 and the duty to be increased or reduced in proportion as the strength of the spirit exceeds or is less than London proof. } or 15 p. c. *ad valorem*, whichever is higher.
12	33	WINES—			
		Champagne and all other sparkling wines not containing more than 42 per cent. of proof spirit.	Imperial gallon or 6 quart bottles.	.....	Rs. 9 0 0
		All other sorts of wines not containing more than 42 per cent. of proof spirit.	"	.....	" 4 8 0
		Provided that all sparkling and still wines containing more than 42 per cent. of proof spirit shall be liable to duty at the rate applicable to "All other sorts of Spirit."			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		PROVISIONS AND OILMAN'S STORES.			
13	69	PROVISIONS, OILMAN'S STORES AND GROCERIES, all sorts, excluding Vinegar, in casks (see No. 14)—			
		Butter	lb.	1 12	15 per cent.
		Cassava, Tapioca or Sago (whole).	cwt.	12 0	15 „
		Cassava, Tapioca or Sago (flour).	„	10 2	15 „
		China preserves in syrup.	box of six large or twelve small jars.	8 8	15 „
		China preserves, dry, candied.	lb.	0 7	15 „
		China canned fruit ...	case of 4 doz.	16 8	15 „
		Cocum	cwt.	6 8	15 „
		Ghi	„	60 0	15 „
		Vegetable product	„	46 0	15 „
		Vermicelli, flour, Chinese.	„	25 0	15 „
		Vermicelli, peas, Chinese.	„	29 0	15 „
		Vermicelli rice, Chinese.	„	13 0	15 „
		Yeast, Chinese ...	„	26 0	15 „
		All other sorts of provisions, oilman's stores and groceries.	.....	*Ad valorem*	15 „
14	48	VINEGAR, in casks ...	.....	„	2½ „
		SACCHARINE.			Rs. a.
15	34A	SACCHARINE (except in tablets).	lb.	.....	5 0
16	34B	SACCHARINE TABLETS ...	.....	*Ad valorem*	15 per cent. or Rs. 5 per pound of saccharine contents, whichever is higher.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs a.	
		SPICES.			
17	70	SPICES, all sorts—	,,		
		Betelnuts, raw or boiled, from Goa.	cwt.	26 0	15 per cent.
		Betelnuts, raw or boiled, whole, from Straits Dutch, East Indies and Siam.	,,	22 8	15 ,,
		Betelnuts, whole from Ceylon.	,,	21 0	15 ,,
		Betelnuts, raw, split (sun-dried) from Ceylon.	,,	35 0	15 ,,
		Betelnuts, boiled, split or sliced.	,,	26 0	15 ,,
		Betelnuts, all other sorts.	.....	*Ad valorem.*	15 ,,
		Chillies, dry	cwt.	25 0	15 ,,
		Cloves	,,	58 0	15 ,,
		,, exhausted ...	,,	10 0	15 ,,
		,, stems and heads.	,,	8 0	15 ,,
		,, in seeds, narlavang.	,,	20 0	15 ,,
		Ginger, dry	,,	33 0	15 ,,
		Mace	lb.	2 0	15 ,,
		Nutmegs	,,	1 0	15 ,,
		,, in shell ...	,,	0 9	15 ,,
		Pepper, black ...	cwt.	50 0	15 ,,
		,, long	,,	85 0	15 ,,
		,, white ...	,,	85 0	15 ,,
		All other sorts of spices.	... ..	*Ad valorem.*	15 ,,
		SUGAR.			
18	124	CONFECTIONERY	.....	*Ad valorem*	30 ,,
19	34	SUGAR, excluding confectionery (*see* No. 18)—			Rs. a.
		(1) Sugar, crystallised, or soft, 23 Dutch Standard and above.	cwt.	.....	4 8
		(2) Sugar, crystallised, or soft, inferior to 23 Dutch standard but not inferior to 8 Dutch standard	cwt.	.....	4 0
		(3) Sugar below 8 Dutch Standard.	.....	*Ad valorem.*	25 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	-
		SUGAR—*concld.*			Rs. a.
		Molasses—			
		(i) imported in bulk by tank steamer.	cwt.	2 2	25 per cent.
		(ii) otherwise imported.	,,	3 2	25 ,,
		Sugar Candy	,,	20 0	25 ,,
		TEA.			
20	71	TEA*—			
		Tea, black	lb.	0 11	15 per cent.
		,, green	,,	1 2	15 ,,
		OTHER FOOD AND DRINK.			
21	72	COFFEE	cwt.	50 0	15 per cent.
22	1	HOPS	.....	.....	Free.
23	35	SALT, excluding Salt exempted under No. 24.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	The rate at which excise duty is for the time being leviable on salt manufactured in the place where the import takes place.†
24	2	SALT imported into British India and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in any process of manufacture; also salt imported into the port of Calcutta and issued with the sanction of the	.....	.....	Free.

* Under Government of India Finance Department (Central Revenues) Notification No. 38, dated the 9th October 1926, Tea of Indian origin which has been exported to Ceylon and is subsequently imported into British India for blending purposes by *bona fide* blenders, is exempt from payment of import duty; Provided—

(i) that such tea is identified to the satisfaction of the Collector of Customs, and

(ii) that it is imported within three years from the date of its export to Ceylon.

† The rate of excise duty on the 1st January 1927 and until further notice is Rs. 1-4-0.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		I.—Food, Drink and Tobacco—*contd.*		Rs. a.	
		OTHER FOOD AND DRINK—*concld.*	,,		
		Government of Bengal to manufacturers of glazed stone-ware; also salt imported into any port in the provinces of Bengal and Bihar and Orissa and issued, in accordance with rules made with the previous sanction of the Governor-General in Council, for use in curing fish in those provinces.			
25	73	ALL OTHER SORTS OF FOOD AND DRINK not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		TOBACCO.			
26	37	CIGARS	.....	*Ad valorem.*	75 per cent.
26A	37A	CIGARETTES of value—			Rs. a.
		(*a*) not exceeding Rs. 10-8 per thousand.	thousand	.....	7 0
		(*b*) exceeding Rs. 10-8 per thousand.	,,	.. ..	10 8
		Note.—For the purposes of this item, "value" means real value as defined in Section 30 of the Sea Customs Act, 1878, provided that the amount to be deducted on account of duties payable on importation to determine the real value in accordance with the provisions of clause (*a*) of the said Section shall be Rs. 7 per thousand.			
27	36	TOBACCO, unmanufactured.	lb.	.....	1 0
28	38	All other sorts of TOBACCO manufactured.	,,	.....	2 4

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured.		Rs. a.	Rs. a.
		COAL, COKE AND PATENT FUEL.			
29	89	COAL, COKE AND PATENT FUEL.	ton	.....	0 8
		GUMS, RESINS AND LAC.			
30	74	GUMS, RESINS AND LAC, all sorts not otherwise specified (see No. 30A)—			
		Gambier, block and cube ...	cwt.	28 0	15 per cent.
		„ in flakes or circular pieces.	„	40 0	15 „
		„ other sorts.	.....	*Ad valorem.*	15 „
		Gum Ammoniac ...	cwt.	35 0	15 „
		„ Arabic	„	23 0	15 „
		„ Benjamin, ras...	„	25 0	15 „
		„ „ cowrie.	„	53 0	15 „
		„ Bysabol (coarse myrrh).	„	32 0	15 „
		„ Olibanum or frankincense.	„	11 0	15 „
		„ Persian (false).	„	13 0	15 „
		Myrrh	„	35 0	15 „
		Rosin	„	18 0	15 „
		All other sorts of gums, gum-resins, and articles made of gum or gum-resin.	.....	*Ad valorem.*	15 „
30A	10B	Stick or Seed Lac ..	.....	.....	Free.
		HIDES AND SKINS, RAW.			
31	3	HIDES AND SKINS, raw or salted.	.....	.....	Free.
		METALLIC ORES, AND SCRAP IRON OR STEEL FOR RE-MANUFACTURE.			
32	58	IRON OR STEEL, old ...	cwt.	2 0	10 per cent.
33	4	METALLIC ORES, all sorts, except ochres and other pigment ores.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*	,,	Rs. a. p.	Rs. a. p.
		OILS.			
34	40	KEROSENE, also any mineral oil other than kerosene and motor spirit which has its flashing point below one hundred degrees of Fahrenheit's thermometer by Abel's close test.	Imperial gallon.	.....	0 2 6
4A	40A	MOTOR SPIRIT	,,	.....	0 4 0
35	41	MINERAL OIL—			
		(1) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is ordinarily used for the batching of jute or other fibre;	ton	.....	10 0 0
		(2) which has its flashing point at or above two hundred degrees of Fahrenheit's thermometer, and is such as is not ordinarily used for any other purpose than for lubrication;	Imperial gallon.	.....	0 1 4
		(3) which has its flashing point at or above one hundred and fifty degrees of Fahrenheit's thermometer, and is such as is not ordinarily used except as fuel or for some sanitary or hygienic purpose—			
		(*i*) imported in bulk.	ton	53 5 4	7½ per cent.
		(*ii*) otherwise imported.	.....	*Ad valorem.*	7½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*		Rs. a.	
		OILS—*contd.*			
37*	75	All sorts of animal, essential, mineral, and vegetable non-essential OILS not otherwise specified (see Nos. 34, 34A, and 35) :—			
		Cassia oil	lb.	2 10 0	15 per cent.
		Citronella oil	„	2 0 0	15 „
		Cocoanut oil	cwt.	30 0 0	15 „
		Kajiputty oil	lb.	1 14 0	15 „
		Linseed oil, raw or boiled.	Imperial gallon	4 0 0	15 „
		Peppermint oil... ...	lb.	8 0 0	15 „
		All other sorts of oil ...	.....	*Ad valorem.*	15 „
		SEEDS.			
38	6	OIL-SEEDS imported into British India by sea from the territories of any Prince or Chief in India.	.....	.....	Free.
39	76	SEEDS, all sorts, excluding oil-seeds specified in No. 38.	.....	*Ad valorem.*	15 per cent.
		TALLOW, STEARINE AND WAX.			
40	77	TALLOW AND STEARINE, including grease and animal fat, and Wax of all sorts, not otherwise specified :—			
		TALLOW	cwt.	36 0 0	15 „
		Vegetable wax... ...	„	50 0 0	15 „
		All other sorts	.....	*Ad valorem.*	15 „
		TEXTILE MATERIALS.			
42*	7	COTTON, raw	.....	.....	Free.
43	78	TEXTILE MATERIALS, the following :—			
		Silk waste and raw silk including cocoons :—			
		Bokhara	lb.	12 0 0	15 per cent.
		Floss	.....	*Ad valorem.*	15 „

* There are no entries bearing Serial Nos. 36, 41.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*	,,	Rs. a.	
		TEXTILE MATERIALS —*contd.*			
		Raw silk—Yellow Shanghai, including re-reeled.	lb.	5 8	15 per cent.
		Raw silk—Yellow from Indo-China, and places in China other than Shanghai, including re-reeled.	,,	6 8	15 ,,
		Mathow	,,	4 0	15 ,,
		Panjam	,,	3 0	15 ,,
		Persian	,,	8 0	15 ,,
		Siam	,,	5 8	15 ,,
		White Shanghai, Thonkoon or Duppion.	,,	4 8	15 ,,
		White Shanghai, other kinds including re-reeled.	,,	6 8	15 ,,
		White other kinds of China, including re-reeled	,,	7 8	15 ,,
		Waste and kachra ..	.....	*Ad valorem.*	15 ,,
		All other sorts, including cocoons.	.....	,,	15 ,,
		Coir fibre	cwt.	8 0	15 ,,
		Raw hemp	,,	36 0	15 ,,
		Raw Flax, Jute and all other unmanufactured textile materials not otherwise specified.	.....	*Ad valorem.*	15 ,,
44	8	WOOL, raw, and Wool tops.	... ...	.....	Free.
		WOOD AND TIMBER.			
45	49	FIREWOOD	.....	*Ad valorem.*	2½ per cent.
46	79	WOOD AND TIMBER, all sorts, not otherwise specified, including all sorts of ornamental wood.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation Rs. a.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured—*contd.*			
		MISCELLANEOUS.			
47	80	CANES —			
		Malacca	100 pieces.	22 0	15 per cent.
		Chimity	,,	9 0	15 ,,
		Tries	,,	7 0	15 ,,
		Root Moonah	,,	23 0	15 ,,
		Mannu	,,	15 0	15 ,,
		Polo	,,	50 0	15 ,,
		Tohite	cwt.	25 0	15 ,,
		All other sorts... ...	.....	*Ad valorem*	15 ,,
		RATTANS—			
		Chair	cwt.	19 0	15 ,,
		Basket	,,	10 8	15 ,,
		Outers	,,	72 0	15 ,,
		Inners	,,	50 0	15 ,,
		All other sorts... ...	.....	*Ad valorem.*	15 ,,
48	81	COWRIES AND SHELLS—			
		Cowries, bazar, common.	cwt.	6 0	15 ,,
		,, yellow, superior quality.	,,	8 0	15 ,,
		,, Maldive	,,	17 8	15 ,,
		,, Sankhli	,,	120 0	15 ,,
		Mother-of-pearl, nacre...	,,	20 0	15 ,,
		Nakhla	,,	120 0	15 ,,
		Tortoise-shell	lb.	10 0	15 ,,
		,, nakh ...	,,	2 0	15 ,,
		All other sorts, including articles made of shell, not otherwise described.	.....	*Ad valorem.*	15 ,,
49	82	IVORY, unmanufactured—			
		Elephants' grinders ...	cwt.	300 0	15 ,,
		,, tusks (other than hollows, centres, and points), each exceeding 20 lbs. in weight, and hollows, centres, and points, each weighing 10 lbs. and over.	,,	875 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produce and articles mainly unmanufactured-*contd.*	,,	Rs. a.	
		MISCELLANEOUS-*concld*			
		IVORY, unmanufactured—*contd.*			
		Elephants' tusks (other than hollows, centres and points), not less than 10 lbs. and not exceeding 20 lbs. each, and hollows, centres, and points, each weighing less than 10 lbs.	cwt.	725 0	15 per cent.
		Elephants' tusks, each less than 10 lbs. (other than hollows, centres, and points).	,,	430 0	15 ,,
		Sea-cow or moye teeth, each not less than 4 lb.	,,	275 0	15 ,,
		Sea-cow or moye teeth, each not less than 3 lb. and under 4 lb.	,,	220 0	15 ,,
		Sea-cow or moye teeth, each less than 3 lb.	,,	130 0	15 ,,
		All other sorts unmanufactured not otherwise specified.	.....	*Ad valorem.*	15 ,,
50	9	MANURES, all sorts, including animal bones and the following chemical manures:—basic slag, nitrate of ammonia, nitrate of soda, muriate of potash, sulphate of ammonia, sulphate of potash, kainit salts, carbo lime uriya, nitrate of lime, calcium cyanide, mineral phosphates and mineral super phosphates.	.....	.....	Free.
51	33	PRECIOUS STONES, unset and imported cut.	.....	*Ad valorem*	15 per cent.
52	5	PRECIOUS STONES, unset and imported uncut, and PEARLS, unset.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		II.—Raw materials and produtce and articles mainly unmanufactured-*concld.*		Rs. a.	
		MISCELLANEOUS—*concld.*			
53	10	PULP OF WOOD, RAGS and other paper-making materials.	.....	.....	Free.
53a	10a	RUBBER, Raw	.....	.....	Free.
54	84	ALL OTHER RAW MATERIALS AND PRODUCE, and articles mainly unmanufactured, not otherwise specified.*	... ..	*Ad valorem*	15 per cent.
		III.—Articles wholly or mainly manufactured.			
		APPAREL.			
55	85	APPAREL, including drapery, boots and shoes, and military and other uniforms and accoutrements, but excluding uniforms and accoutrements exempted from duty (No. 56) and gold and silver thread (Nos. 96 and 97) and articles made of silk or silk mixtures (see Nos. 106A, 107A, and 107B).	.....	*Ad valorem*	15 per cent.
56	11	UNIFORMS AND ACCOUTREMENTS appertaining thereto, imported by a public servant for his personal use.	.....	.....	Free.

* Under Government of India Notification No. 4317, dated the 2nd July 1921, unmanufactured Mica is exempt from payment of import duty.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.	
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.		
		ARMS, AMMUNITION AND MILITARY STORES.				
57	42	Subject to the exemptions specified in No. 60, ARMS, AMMUNITION AND MILITARY STORES, that is to say—			Rs. a.	
		(1) Firearms, including gas and air-guns gas and air rifles, and gas and air pistols, not otherwise specified (see Nos. 60A and 142).	each	.....	15 0	or 30 per cent. *ad valorem* whichever is higher.
		(2) Barrels for the same, whether single or double.	"	.....	15 0	
		(3) Main springs and magazine springs for firearms, including gas-guns gas rifles and gas pistols.	"	.....	5 0	
		(4) Gun stocks and breech blocks.	"	.....	3 0	
		(5) Revolver cylinders for each cartridge they will carry.	"	.....	2 0	
		(6) Actions (including skeleton and waster), breech bolts and their heads, cocking pieces, and locks for muzzle-loading arms.	"	.....	1 0	
		(7) Machines for making, loading or closing cartridges for rifled arms.	.....	*Ad valorem.*	30 per cent.	
		(8) Machines for capping cartridges for rifled arms.	.....	"	30 "	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
58	125	GUNPOWDER for cannons, rifles, guns, pistols and sporting purposes.	.....	*Ad valorem.*	30 per cent.
59	126	Subject to the exemptions specified in No. 60, all ARTICLES, other than those specified in entries Nos. 57, 60A and 142, which are ARMS OR PARTS OF ARMS within the meaning of the Indian Arms Act, 1878 (excluding springs used for air guns which are dutiable as hardware under No. 75), all tools used for cleaning or putting together the same, all machines for making, loading, closing or capping cartridges for arms other than rifled arms and all other sorts of ammunition and military stores, and any articles which the Governor-General in Council may, by notification in the *Gazette of India*, declare to be ammunition or military stores for the purposes of this Act.	.....	,,	30 ,,
60	12	The following ARMS, AMMUNITION AND MILITARY STORES:— (*a*) Articles falling under the 3rd, 4th, 6th, 7th or 8th sub-head of No. 57	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.*			
		when they appertain to a firearm falling under that item and are fitted into the same case with such firearm ;			
		(*b*) Arms forming part of the regular equipment of a commissioned or gazetted officer in His Majesty's Service entitled to wear diplomatic, military, naval, Royal Air Force or police uniform ;			
		(*c*) A revolver and an automatic pistol and ammunition for such revolver and pistol up to a maximum of 100 rounds per revolver or pistol, (*i*) when accompanying a commissioned officer of His Majesty's regular forces, or of the Indian Auxiliary Force or the Indian Territorial Force or a gazetted police officer, or (*ii*) certified by the commandant of the corps to which such officer			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*contd.* belongs, or, in the case of an officer not attached to any corps, by the officer commanding the station or district in which such officer is serving, or in the case of a police officer, by an Inspector-General or Commissioner of Police, to be imported by the officer for the purpose of his equipment; (*d*) Swords for presentation as army or volunteer prizes; (*e*) Arms, ammunition and military stores, imported with the sanction of the Government of India for the use of any portion of the military forces of a State in India which may be maintained and organized for Imperial Service; (*f*) Morris tubes and patent ammunition imported by officers commanding British and Indian regiments or volunteer corps for the instruction of their men.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured.—*contd.*		Rs. a.	
		ARMS, AMMUNITION AND MILITARY STORES—*concld.*			
60A	86A	Ornamental Arms of an obsolete pattern possessing only an antiquarian value; masonic and theatrical and fancy dress swords, provided they are virtually useless for offensive or defensive purposes: and *dahs* intended exclusively for domestic, agricultural and industrial purposes.	.....	*Ad valorem*	15 per cent.
61	86	EXPLOSIVES, namely, blasting gunpowder, blasting gelatine, blasting dynamite, blasting roburite, blasting tonite, and all other sorts, including detonators and blasting fuse.	.....	,,	15 ,,
		CHEMICALS, DRUGS AND MEDICINES.			
62	13	ANTI-PLAGUE SERUM ...	.....	... ..	Free.
63	50	COPPERAS, green—			
		(1) imported in bulk ..	owt.	4 0 0	2½ per cent.
		(2) imported otherwise.	.....	*Ad valorem.*	2½ ,, Rs. a.
64	43	OPIUM and its alkaloids, and their derivatives.	seer of 80 tolas.	.....	24 0 or 15 per cent. *Ad valorem* whichever is higher.
65	14	CINCHONA BARK and the alkaloids extracted therefrom including QUININE.	.....	.. ...	Free.
65A	14A	SULPHUR	.....	. ...	Free

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*contd.*			
66	88	CHEMICALS, DRUGS AND MEDICINES, all sorts not otherwise specified—			
		Alkali, Indian (sajji-khar)	cwt.	3 8	15 per cent.
		Alum (lump)	,,	6 0	15 ,,
		Ammonium chloride—			
		Muriate of Ammonia, crystalline.	,,	20 0	15 ,,
		Salammoniac, sublimed.	,,	25 0	15 ,,
		Other sorts, including compressed.	,,	24 0	15 ,,
		Anhydrous ammonia gas.	lb.	1 0	15 ,,
		Arsenic (China mansil).	cwt.	85 0	15 ,,
		,, other sorts ...	.....	*Id valorem.*	15 ,,
		Bleaching powder ...	cwt.	10 0	15 ,,
		Calcium chloride ..	,,	5 0	15 ,,
		Carbide of Calcium ...	,,	16 0	15 ,,
		Carbonate of Ammonia.	,,	34 0	15 ,,
		Carbonic acid gas ...	lbs.	0 3½	15 ,,
		Clorine gas	,,	0 4½	15 ,,
		Epsom salts (in bulk)...	cwt.	3 8	15 ,,
		Magnesium chloride ...	,,	4 2	15 ,,
		Peppermint crystals ...	lb.	20 0	15 ,,
		Potassium bichromate..	cwt.	28 0	15 ,,
		Silicate of soda (in liquid form).	,,	8 0	15 ,,
		Soda ash including calcined natural soda and manufactured sesqui-carbonates.	,,	6 0	15 ,,
		Soda bicarbonate ...	,,	8 8	15 ,,
		Soda bichromate ...	,,	22 8	15 ,,
		,, caustic, solid ...	,,	10 8	15 ,,
		,, ,, flake ...	,,	15 0	15 ,,
		,, ,, powdered	,,	15 8	15 ,,
		,, crystals (in bulk).	,,	7 0	15 ,,
		Sodium Sulphide .	,,	9 0	15 ,,
		Sulphate of copper ...	,,	18 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured – *contd.*		Rs. a.	
		CHEMICALS, DRUGS AND MEDICINES—*concld.*			
		Trona or natural soda, uncalcined.	cwt.	3 8	15 per cent.
		All other sorts of chemical products and preparations not otherwise specified.	.....	*Ad valorem.*	15 „
		Asafœtida (hing) ...	cwt.	100 0	15 „
		„ coarse (hingra).	„	30 0	15 „
		Banslochan (bamboo camphor).	lb.	0 10	15 „
		Calumba root	cwt.	5 0	15 „
		Camphor, refined, other than powder and slabes.	lb.	2 4	15 „
		Camphor, refined, slabs.	„	2 0	15
		Camphor powder, from Japan.	„	2 0	15 „
		Camphor powder, from China including Hongkong.	„	1 12	15 „
		Camphor, synthetic, powder.	„	1 10	15 „
		Cassia lignea	cwt.	22 0	15 „
		China root (chobchini), rough.	„	29 0	15 „
		China root (chobchini), scraped.	„	35 0	15 „
		Cubebs	„	100 0	15 „
		Galangal, China ...	„	15 0	15 „
		Salep	„	200 0	15 „
		Storax, liquid (rose mellos or salaras).	„	30 0	15 „
		All other sorts of drugs, medicines and narcotics.	.....	*Ad valorem.*	15 „

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CONVEYANCES.			
67	142	COAL-TUBS, tipping wagons and the like conveyances designed for use on light rail track, if adapted to be worked by manual or animal labour and if made mainly of iron or steel; and component parts thereof made of iron or steel.	.....	*Ad valorem.*	25 per cent.
	87	TRAMCARS, motor-omnibuses, motor-lorries, motor-vans, passenger lifts, carriages, carts, jinrickshas, bathchairs, perambulators, trucks, wheel barrows, bicycles, tricycles, and all other sorts of conveyances not otherwise specified, and component parts and accessories thereof, except such parts and accessories of the motor vehicles above-mentioned as are also adapted for use as parts or accessories of motor cars, or motor cycles or motor scooters (see No. 68).	.....	,,	15 ,,
68	127	MOTOR-CARS, motor cycles, motor-scooters, and articles adapted for use as parts and accessories thereof: provided that such articles as are ordinarily also used for purposes other than as parts and accessories of motor-vehicles included in this item or in No. 67 shall be dutiable at the rate of duty specified for each articles.	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS.			
69	15	The following AGRICULTURAL IMPLEMENTS, namely, winnowers, threshers, mowing and reaping machines, binding machines, elevators, seed and corn crushers, chaff-cutters, root-cutters, ensilage cutters, horse and bullock gears, ploughs, cultivators, scarifiers, harrows, clod-crushers, seed-drills, hay-tedders, hay-presses potato diggers, latex spraying machines and rakes: also agricultural tractors; also component parts of these implements, machines or tractors; provided that they can be readily fitted into their proper places in the implements, machines or tractors for which they are imported and that they cannot ordinarily be used for purposes unconnected with agriculture *	.....	.....	Free.
70	129	ARTICLES PLATED WITH GOLD AND SILVER †	.....	*Ad valorem.*	30 per cent.
71	128	CLOCKS AND WATCHES and parts thereof.	.....	,,	30 ,,
72	89	CUTLERY, excluding plated cutlery (*see* No. 70).	.....	,,	15 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 18, dated the 17th June 1926, the following agricultural machines are exempt from payment of import duty :—

Beet Pullers, Broadcast Seeders, Corn Pickers, Corn Shellers, Culti Packers, Stalk Cutters, Huskers, and Shredders, Potato Planters, Lime Sowers, Manure Spreaders and Listers.

† Under Government of India, Finance Department (Central Revenues) Notification No. 27, dated the 5th August 1926. Silver-plated Surgical instruments are liable to duty at 15 per cent. *Ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
73	16	The following DAIRY APPLIANCES, namely, cream separators, milk sterilizing or pasteurizing plant, milk aerating and cooling apparatus, churns, butter dryers, and butter workers; also component parts of these appliances, provided that they can be readily fitted into their proper places in the appliances for which they are imported, and that they cannot ordinarily be used for other than dairy purposes.	.....	.....	Free.
74	90A	ELECTRICAL CONTROL GEAR AND TRANSMISSION GEAR, namely, switches, fuses and current-breaking devices of all sorts and descriptions, designed for use in circuits of less than ten *amperes* and at a pressure not exceeding 250 volts, and regulators for use with motors designed to consume less than 187 watts; bare or insulated copper wires and cables, any one core of which has a sectional area of less than one-eightieth part of a square inch, and wires	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*contd.*			
		and cables of other metals of not more than equivalent conductivity; and line insulators, including also cleats, connectors, leading-in tubes and the like of types and sizes such as are ordinarily used in connection with the transmission of power for other than industrial purposes, and the fittings thereof.			
75	90	HARDWARE, IRONMONGERY AND TOOLS, all sorts, not otherwise specified excluding crown corks.	....	*Ad valorem.*	15 per cent.
76		Crown cork	gross.	0 13	15 „
	17	INSTRUMENTS, APPARATUS, AND APPLIANCES, imported by a passenger as part of his personal baggage and in actual use by him in the exercise of his profession or calling.	.....	.....	Free.
77	130	MUSICAL INSTRUMENTS and parts thereof.	.. ...	*Ad valorem.*	30 per cent
78	59	TELEGRAPHIC INSTRUMENTS AND APPARATUS, and parts thereof, imported by or under the orders of a railway company.	.....	„	10 „
79	18	WATER-LIFTS, SUGAR MILLS, OIL PRESSES, and parts thereof, when constructed so that they can be worked by manual or animal power.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		CUTLERY, HARDWARE, IMPLEMENTS AND INSTRUMENTS—*concld.*			
80	91	All other sorts of IMPLEMENTS, INSTRUMENTS, APPARATUS AND APPLIANCES, and parts thereof, not otherwise specified.*	.....	*Ad valorem.*	15 per cent
		DYES AND COLOURS.			
81	92	DYEING AND TANNING SUBSTANCES, all sorts, AND PAINTS AND COLOURS and painters' materials, all sorts—			
		Alizarine dye, dry, not exceeding 40 per cent.	lb.	1 6	15 ,,
		Alizarine dye, dry, over 40 per cent. but not exceeding 50 per cent.	,,	1 10	15 ,,
		Alizarine dye, dry, over 50 per cent. but not exceeding 60 per cent.	,,	1 14	15 ,,
		Alizarine dye, dry, over 60 per cent. but not exceeding 70 per cent.	,,	2 2	15 ,,
		Alizarine dye, dry, over 70 per cent. but not exceeding 80 per cent.	,,	2 6	15 ,,
		Alizarine dye, dry, over 80 per cent.	,,	3 0	15 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 96-I—Cus.-25, dated the 28th February 1925, apparatus for wireless telegraphs designed either for transmission or reception whether by peegraphy or telephony, when imported in accordance with the orders for the time being governing the importation of such apparatus, is liable to duty at 2½ per cent. *ad valoren.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation. Rs. a.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*			
		DYES AND COLOURS—*contd.*			
		DYEING AND TANNING SUBSTANCES, all sorts, and PAINTS AND COLOURS and painters' materials, all sorts—*contd.*			
		Alizarine dye, moist, not exceeding 10 per cent.	lb.	0 6	15 per cent.
		Alizarine dye, moist, over 10 per cent. and not exceeding 16 per cent.	,,	0 7	15 ,,
		Alizarine dye, moist, over 16 per cent. and not exceeding 20 per cent.	,,	0 9	15 ,,
		Alizarine dye, moist, exceeding 20 per cent.	,,	0 14	15 ,,
		Aniline dye, moist ...	,,	1 12	15 ,,
		Aniline dyes, black, of sulphur series.	,,	0 7½	15 ,,
		Aniline dyes, congo red.	,,	0 14	15 ,,
		All other aniline dyes, dry.	,,	2 2	15 ,,
		Aniline salts	... ..	*Ad valorem.*	15 ,,
		Avar bark	cwt.	4 8	15 ,,
		Cochineal	lb.	1 4	15 ,,
		Gallnuts (myrobalams)..	.....	*Ad valorem.*	15 ,,
		Gallnuts, Persian ...	cwt.	42 0	15 ,,
		Gamboge	lb.	2 2	15 ,,
		Turmeric	cwt.	25 0	15 ,,
		All other sorts of dyeing and tanning materials.	.....	*Ad valorem.*	15 ,,
		Lead, red, dry	cwt.	32 0	15 ,,
		Lead, white, dry ...	,,	32 0	15 ,,
		Lithopone	,,	18 0	15 ,,
		Turpentine	Imperial gallon.	4 12	15 ,,
		Vermilion, Canton ...	box of 90 bundles.	170 0	15 ,,
		Zinc, white, dry ...	cwt.	35 0	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		DYES AND COLOURS—*contd.*			
		All other sorts of paints, colours, pigment ores and painters' materials not otherwise specified, including glue and putty.	.....	*Ad valorem.*	15 per cent.
		FURNITURE, CABINET WARE AND MANUFACTURES OF WOOD.			
82	93	FURNITURE, CABINET-WARE, and all other manufactures of wood not otherwise specified.	.....	,,	,,
		GLASSWARE AND EARTHENWARE.			
83	94	GLASS AND GLASSWARE, lacquered ware, earthenware, China and porcelain, all sorts, except glass bangles, beads, and false pearls and ærated water bottles (*see* Nos. 84 and 85).	.....	,,	,,
84	94	Aerated water bottles empty—			
		Codd's pattern—			
		Under 10 ozs. ...	gross.	28 0	15 ,,
		10 ozs.	,,	30 0	15 ,,
		Over 10 ozs.	,,	34 0	15 ,,
		Crown cork pattern—			
		7 ozs. and under ...	,,	15 0	15 ,,
		Over 7 ozs. upto and including 10 ozs.	,,	21 0	15 ,,
		Over 10 ozs.	,,	24 0	15 ,,
		All others	... ..	*Ad valorem.*	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*contd.*			
85	131	GLASS BEADS AND FALSE PEARLS.	.....	*Ad valorem*	30 per cent
		GLASS BANGLES—			
		China—			
		Nimuchi and pasalal	100 pairs	2 0 0	30 ,,
		Bracelet Jadi and fancy, all kinds	,,	4 0 0	30 ,,
		Rajawarakh, all kinds	,,	6 0 0	30 ,,
		Japan—			
		Reshmi, plain or fancy, all colours—			
		Hollow or Tube ...	dozen pairs	0 1 9	30 ,,
		Vakmel or Zigzag...	,,	0 2 0	30 ,,
		All others	,,	0 1 0	30 ,,
		Sonerikada (golbala)	,,	0 3 6	30 ,,
		European—			
		Common, including plain-colour, painted, or flowered, but excluding vakmel or zigzag—			
		Garnet and ruby excluding pasalal.	,,	0 4 0	30 ,,
		All colours, excepting garnet and ruby but including pasabadrang.	,,	0 2 6	30 ,,
		Gilt and fancy, all sizes, including Kerihira, Chandtera, Salmadar, "K" flower, and Momachi, and including pressed and painted and gilt enamelled lamp rings.	,,	0 12 6	30 ,,
		Pasaful and machine polished tin, including patliflower and fancy round rings, but excluding Vakmel or zigzag.	,,	0 7 0	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		GLASSWARE AND EARTHENWARE—*concld.*			
		Common mirror bangles including chasma and Ranidarbar.	dozen pairs.	0 9 0	30 per cent.
		Pasalal ...	,,	0 4 6	30 ,,
		Vakmel or zigzag, plain all colours.	,,	0 8 0	30 ,,
		Vakmel or zigzag, gilt and fancy, all colours.	,,	1 0 0	30 ,,
		All other kinds ...	.....	*Ad valorem*	30 ,,
		HIDES, SKINS AND LEATHER.			
86	96	HIDES AND SKINS not other wise specified, LEATHER AND LEATHER MANUFACTURES, all sorts, not otherwise specified.	.....	,,	15 ,,
		MACHINERY.			
87	51	MACHINERY, namely, such of the following articles as are not specified in any of the following numbers, namely, Nos. 67, 68, 69, 73, 74, 88A, 89, 108, 114, 127, 132, and 134— (1) prime-movers, boilers, locomotive engines and tenders for the same, portable engines (including power-driven road rollers, fire engines and tractors), and other machines in which the prime-mover is not separable from the operative parts;	.....	,,	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.*	"		
		(2) machines and sets of machines to be worked by electric, steam, water, fire or other power, not being manual or animal labour, or which, before being brought into use require to be fixed with reference to other moving parts;			
		(3) apparatus and appliances, not to be operated by manual or animal labour, which are designed for use in an industrial system as parts indispensable for its operation and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;			
		(4) control gear, self-acting or otherwise, and transmission gear designed for use with any machinery above specified, including belting of all materials and driving chains but not driving ropes;			
		(5) bare hard-drawn electrolytic copper wires and cables, and other electrical wires and cables, insulated or not; and poles, troughs, conduits and insulators designed			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.* as parts of a transmission system, and the fittings thereof. *Note.*—The term "industrial system" used in sub-clause (3) means an installation designed to be employed directly in the performance of any process or series of processes necessary for the manufacture, production or extraction of any commodity.			
88	51A	COMPONENT PARTS OF MACHINERY, as defined in No. 87, namely, such parts only as are essential for the working of the machine or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose; Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the machine to which they belong if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.	.....	*Ad valorem*	2½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a. p.	
		MACHINERY—*contd.*			
88A	61 B	The following textile machinery and apparatus by whatever power operated, namely:—Healds, heald cords and heald knitting needles; reeds and shuttles; warp and weft preparation machinery and looms; dobbies; Jacquard machines; Jacquard harness linen cards; Jacquard cards; punching plates for Jacquard cards; warping mills; multiple box sleys; solid border sleys; tape sleys; swivel sleys; tape looms; wool carding machines; wool spinning machines; hosiery machinery; coir mat shearing machines; coir fibre willowing machines; heald knitting machines; dobby cards; lattices and lags for dobbies; wooden winders; silk looms; silk throwing and reeling machines; cotton yarn reeling machines; sizing machines; doubling machines; silk twisting machines; cone winding machines; piano card cutting machines; harness; building frames;	.....	*Ad valorem.*	2½ per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		MACHINERY—*contd.* card lacing frames; drawing and denting hooks; sewing thread balls making machines; *cumbli* finishing machinery; hank-boilers; cotton carding and spinning machines; mail eyes; lingoes; comber boards and comber board frames; take-up motions; temples and pickers; picking bands; and printing machines.*			
89	96	MACHINERY and component parts thereof, meaning machines or parts of machines to be worked by manual or animal labour, not otherwise specified (*see* Nos. 69, 73 79 and 88A) any machines (except such as are designed to be used exclusively in industrial processes) which require for their operation less than one-quarter of one brake-horse-power.	.....	*Ad valorem*	15 per cent.
		METALS. IRON AND STEEL.			
90	...	IRON—			
		ANGLE, channel and tee, not fabricated—			
	60	Crown and superior qualities.	tons.	200 0 0	10 per cent.

* Under Government of India, Finance Department (Central Revenues) Notification No. 12, dated the 6th May 1926, component parts, other than bobbins and pirns, of any machinery or apparatus specified in this item are liable to duty at 2½ per cent. *Ad valorem*: provided that such parts are essential for the working of such machinery or apparatus and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, IRON AND STEEL—*contd.*			
		IRON—*concld.*			
	143	Other kinds ...	ton.	Specific	20 R.
	60	Other kinds, if galvanised, tinned, or lead coated.	,,	200 0 0	10 per cent.
	143	ANGLE, channel and tee fabricated.	.....	*Ad valorem*	15 ,,
		BAR AND ROD—			
	60	Qualities superior to Grade A of the British Engineering Standard Association.	ton.	350 0	10 ,,
	,,	Grade A of the British Engineering Standard Association and Crown quality and intermediate qualities—			
		Over ½ inch in diameter or thickness.	,,	190 0	10 ,,
		½ inch and under in diameter or thickness.	,,	220 0	10 ,,
	144	Common	,,	Specific.	35 R.
	60	Common, if galvanised, tinned, or lead coated	,,	180 0	10 per cent.
	,,	All other sorts ...	.....	*Ad valorem*	10 ,,
	,,	PIG	ton.	75 0	10 ,,
	,,	RICE BOWLS	cwt.	20 0	10 ,,
	,,	SPIEGELEISEN, ferro-manganese, ferro silicon and other ferro-alloys.	.....	*Ad valorem*	10 ,,
61		STEEL—			
	62	ALLOY STEEL, all kinds	... ...	*Ad valorem.*	10 ,,
	,,	ANGLE and tee if galvanised, tinned or lead coated—			
		Not fabricated ..	ton.	180 0	10 ,,
		If fabricated ..	.....	*Ad valorem*	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		STEEL—*contd.*			
	150	ANGLE and tee, all other sorts, and beam, channel, zed, trough-plate, piling and other structural sections—			
		Not fabricated ...	ton.	Specific.	30 R.
		If fabricated ..	.....	*Ad valorem*	25 per cent.
		BAR AND ROD—			
	62	Planished or polished including bright steel shafting.	n.	240 0	10 „
	„	Galvanized or coated with other metals.	„	180 0	10 „
	151	Common merchant, and bar and rod designed for the reinforcing of concrete, all sizes.*	„	Specific.	40 R.
	62	All sorts not otherwise specified.	.....	*Ad valorem*	10 per cent.
	„	CRUCIBLE, shear, blister and tub steel all kinds.	.....	„	10 „
	„	INGOTS, blooms and billets.	.....	„	10 „
		RAILWAY TRACK MATERIAL—			
	152	Rails 30 lbs. and over per yard, and fish-plates therefor.	ton.	Specific.	14 R.
	„	Rails under 30 lbs. per yard, and fishplates therefor.	„	„	40 R.
	61	Bearing plates	.....	*Ad valorem.*	10 per cent.
	152	Spikes and tie-bars ...	ton.	Specific.	40 R.

* Under Government of India, Finance Department (Central Revenues) Notification No. 25, dated the 29th July 1926, round bar and rod of the kind described in this head and measuring less than half an inch in diameter are liable to duty at 10 per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		STEEL—*concld.*			
		RAILWAY TRACK MATERIAL—*contd.*			
	61	Sleepers and fastenings therefor and lever boxes.	.....	*Ad valorem.*	10 per cent
	152	Switches, crossings and the like material not made of alloy steel.	.....	„	25 „
	62	SLABS, 1½ inch thick or over.	.....	„	10 „
	„	STEEL for springs and for cutting tools made by any process.	.....	„	10 „
	153	STRUCTURES fabricated partially or wholly, not otherwise specified, if made mainly or wholly of steel bars, sections, plates or sheets, for the construction of buildings, bridges, tanks, well-curbs, trestles, towers and similar structures or for parts therefor, but not including builders' hardware (*see* No. 75) or articles specified in Nos. 67, 87, 88 or 136.	.....	„	25 „
	154	TIN plates and tinned sheets, including tin taggers. *	ton.	Specific.	60 R.
	„	TIN plates cuttings ...	..	*Ad valorem.*	15 per cent.
	61	TRAMWAY TRACK MATERIAL—	...	„	10 „
		Rails, fishplates, tiebars, switches, crossings and the like			

* Under Government of India, Commerce Department Notification No. 260-T. (57), dated the 27th February 1926, Steel-tinplates and tinned sheets including tin taggers are liable to duty at Rs. 85 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		TRAMWAY TRACK MATERIAL—*contd.*			
		materials of shapes and sizes specially adopted to tramway track.			
92		IRON OR STEEL—			
	61	ANCHORS and cables ...	.....	*Ad valorem.*	10 per cent.
	,,	BOLTS and nuts including hook bolts and nuts for roofing.	...	,,	10 ,,
		DISCS AND CIRCLES—			
	148A	(*a*) Cut from plates or sheets of the kind specified under Nos. 147 and 148 in the Statutory Schedule—			
		Galvanised ...	ton.	Specific	45 R.
		Not galvanised..	,,	,,	30 R.
	61	(*b*) Others	.....	*Ad valorem*	10 per cent.
	,,	EXPANDED METAL ...	...	,,	10 ,,
	,,	HOOPS AND STRIPS—			
		Having a Brinell hardness number of 143 or over, or being coated with other metals.	ton.	200 0	10 ,,
		Having a Brinell hardness number of less than 143 and not being coated with other metals.	,,	145 0	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		NAILS, RIVETS AND WASHERS, all sorts—			
	145	Nails, wire or French.	cwt.	Specific.	3 R.
	61	Nails, rose, deck, and flat-headed.	,,	18 0	10 per cent.
	,,	Nails, bullock and horse-shoe.	,,	45 0	10 ,,
	,,	Panel pins, 16 gauge and smaller.	,,	14 0	10 ,,
	,,	Nails, other kinds, including galvanised, tinned or lead coated and tacks.	,,	20 0	10 ,,
	,,	Rivets, boilermakers' or structural, if black.	,,	10 0	10 ,,
	,,	Rivets, other sorts ...	.....	*Ad valorem.*	10 ,,
	,,	Washers, black, structural.	cwt.	12 0	10 ,,
	,,	Washers, other sorts, including galvanised, nickel-plated, tinned or lead coated and dome-shaped, spring or locking washers.	.....	*Ad valorem*	10 ,,
		PIPES AND TUBES, and fittings therefor, that is to say, bends, boots, elbows, tees, sockets, flanges, plugs, valves, cocks, and the like—			
	146	If rivetted or otherwise built up of plates or sheets.	.....	,,	25 ,,
	61	All other kinds ...	.....	,,	10 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*			
		IRON OR STEEL—*contd.*			
		PLATES not under ¼ inch thick, including sheets ¼ inch thick or over—			
	61	Boiler fire-box and special qualities, not fabricated.	ton.	250 0	10 per cent.
	,,	Chequered, not fabricated.	,,	115 0	10 ,,
	,,	Galvanised, plain, not fabricated.	,,	225 0	10 ,,
	147	Ship, tank, bridge and common, not fabricated.	,,	Specific.	30 R.
	,,	Cuttings, all kinds ...	,,	,,	25 R.
	,,	All kinds, fabricated.	.....	*Ad valorem.*	25 per cent.
		SHEETS under ¼ inch thick, not fabricated—			
	148	Black, whether corrugated or flat.	ton.	Specific.	30 R.
	,,	Galvanized whether corrugated or flat.	,,	,,	45 R.
	,,	Cuttings of the above kinds of sheets.	.....	*Ad valorem.*	15 per cent.
	61	If annealed which have been either cold-rolled, smoothed (including planished), pickled or cleaned by acid or other material or process.	ton.	250 0	10 ,,
	,,	Other sorts, including cuttings not otherwise specified.	.....	*Ad valorem.*	10 ,,
	148	SHEETS under ¼ inch thick, fabricated—			
		All sorts	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		METALS, IRON AND STEEL—*contd.*	,,		
		IRON OR STEEL—*concld.*			
		WIRE—			
	61	Barbed and stranded fencing.	.....	*Ad valorem*	10 per cent.
	97	Netting	....	,,	15 ,,
	149	All other kinds ...	ton.	Specific.	60 R. ,,
	61	WIRE rope	.....	*Ad valorem.*	10 per cent.
	,,	IRON OR STEEL designed for the reinforcing of concrete, not otherwise specified, (see Nos. 90 and 91).	.....	,,	10 ,,
	97	IRON OR STEEL, all other kinds not otherwise specified.	.....	,,	15 ,,
93	97	IRON AND STEEL CANS OR DRUMS—			
		When Imported containing kerosene and motor spirit which are separately assessed to duty under Nos. 34 and 34A namely:—			
		Cans, tinned, of four gallons capacity.	can.	0 8	15 ,,
		Cans or drums, not tinned, of two gallons capacity—			
		(*a*) with faucet caps.	can or drum.	1 8	15 ,,
		(*b*) ordinary ...	,,	0 6	15 ,,
		Drums of four gallons capacity—			
		(*a*) with faucet caps.	drum.	2 3	15 ,,
		(*b*) ordinary ...	,,	1 8	15 ,,
		IRON OR STEEL CANS OR DRUMS, other sorts.	.....	*Ad valorem.*	15 ,,
		METALS, OTHER THAN IRON AND STEEL.			
94	19	CURRENT NICKEL, BRONZE AND COPPER COIN of the Government of India.	.....	.....	Free.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		METALS, OTHER THAN IRON AND STEEL—*contd.*			
95	20	GOLD AND SILVER BULLION and coin.	.....	.....	Free.
96	132	GOLD PLATE, GOLD THREAD AND WIRE, and GOLD MANUFACTURES all sorts.	.....	*Ad valorem*	30 per cent.
97	133	SILVER PLATE SILVER THREAD and WIRE, and SILVER MANUFACTURE, all sorts.	.....	,,	30 ,,
98	98	ALL SORTS OF METALS OTHER THAN IRON AND STEEL, and manufactures thereof, not otherwise specified*—			
		Aluminium circles ...	lb.	0 13 6	15 ,,
		,, sheets plain	,,	0 12 6	15 ,,
		Brass, patent or yellow metal sheets and sheathing, weighing 1 lb. or above per square foot, and braziers and plates.	cwt.	48 0 0	15 ,,
		,, patent or yellow metal (including gun metal) ingots.	,,	32 0 0	15 ,,
		,, patent or yellow metal, old.	,,	27 0 0	15 ,,
		,, Sheets, flats or in rolls, and sheathing, weighing less than 1 lb. per square foot.	.....	*Ad valorem.*	15 ,,
		,, wire	.....	,,	15 ,,
		,, all other sorts ...	.....	,,	15 ,,
		Copper, bolt and bar, rolled.	.....	,,	15 ,,
		,, braziers, sheets, plates and sheathing.	cwt.	52 0 0	15 ,,

* Under Government of India, Finance Department (Central Revenue) Notification No. 5, dated the 27th February 1926, Tin, block is liable to duty at Rs. 250 per ton.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		METALS, OTHER THAN IRON AND STEEL—*concld.*			
		Copper, sheets, planished.	.....	*Ad valorem.*	15 per cent.
		Copper, nails and composition nails.	.....	,,	15 ,,
		Copper, old	cwt.	36 0	15 ,,
		Copper, pigs, tiles, ingots, cakes, bricks and slabs.	,,	48 0	15 ,,
		Copper, China, white, copperware.	lb.	3 0	15 ,,
		Copper, foil or dankpana, plain, white, 10 to 11 in. × 4 to 5 in.	hundred leaves.	1 12	15 ,,
		Copper, foil or dankpana, plain, coloured, 10 to 11 in. × 4 to 5 in.	,,	2 0	15 ,,
		Copper, wire, including phosphor-bronze.	.....	*Ad valorem*	15 ,,
		Copper, all other sorts, unmanufactured and manufactured, except current coin of the Government of India, which is free.	.....	,,	15 ,,
		German silver	.....	,,	15 ,,
		Lead, pig	cwt.	24 0	15 ,,
		Lead, all sorts (except pig).	.....	*Ad valorem*	15 ,,
		Quicksilver	lb.	3 0	15 ,,
		Zinc, or spelter, tiles, slabs, or plates, hard or soft.	cwt.	25 0	15 ,,
		Zinc or spelter, all other sorts, including boiler tiles and sheets.	.. ...	*Ad valorem.*	15 ,,
		All other sorts of metals and manufactures thereof.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a. p.	
		PAPER, PASTEBOARD AND STATIONERY.			
99	99 155 156	PAPER AND ARTICLES MADE OF PAPER AND PAPIER MACHE', PASTEBOARD, MILLBOARD, AND CARDBOARD, all sorts, and STATIONERY, including drawing and copy books, labels, advertising circulars, sheet or card almanacs and calendars, Christmas, Easter, and other cards, including cards in booklet form, including also wastepaper and old newspapers for packing except old newspapers in bales and bags, but excluding trade catalogues and advertising circulars imported by packet, book, or parcel post (*see* No. 100) and postage stamps, whether used or unused (*see* No. 100A) and also excluding the descriptions given below:—	.....	*Ad valorem*	15 per cent.
		Old newspapers in bales and bags.	cwt.	5 8 0	15 ,,
		Printing paper, white or coloured—			
		All sorts containing less than 65 per cent. of mechani-	lb.	Specific.	1 anna

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs a. p.	
		PAPER, PASTEBOARD AND STATIONERY —*contd.*	"		
		cal wood pulp, but excluding chrome, marble, flint, poster and stereo.			
		Newsprinting paper, containing not less than 65 per cent. of mechanical wood pulp, glazed or unglazed, White or grey.	lb.	0 2 3	15 per cent.
		Other sorts, including chrome, marble, flint, poster and stereo.	...	*Ad valorem*	15 "
		Packing and wrapping paper—			
		Machine-glazed pressings.	lb.	0 2 6	15 "
		Manilla, machine-glazed or unglazed, and sulphite envelope.	"	0 2 9	15 "
		Craft and imitation craft.	"	0 2 9	15 "
		Other sorts including tissues.	.....	*Ad valorem*	15 "
		Writing paper, all sorts, including ruled or printed forms and account and manuscript books and the binding thereof.	lb.	Specific.	1 anna.
		Straw boards	cwt.	7 8 0	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		PAPER, PASTEBOARD AND STATIONERY —*concld.*			
100	21	TRADE CATALOGUES AND ADVERTISING CIRCULARS imported by packet, book, or parcel post.	.....	.....	Free.
100 A	21A	POSTAGE STAMPS, whether used or unused.	.....	.....	Free
		RAILWAY PLANT AND ROLLING STOCK.			
101	63	RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY:—			
		Sleepers and fastenings therefor; bearing-plates, fish-bolts and nuts, chairs, interlocking apparatus, brake-gear, shunting skids, couplings and springs, signals, turn-tables, weigh-bridges, carriages, wagons, traversers, rail removers, scooters, trollies, trucks, and component parts thereof; switches, crossings, and the like material made of alloy steel; also cranes and water tanks, when imported by, or under the orders of, a railway company.	.....	*Ad valorem*	10 per cent.
		Provided that for the purpose of this entry "railway" means a line of railway subject to the provisions of the Indian Railways Act, 1890, and in-			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		RAILWAY PLANT AND ROLLING STOCK.—*concld.*	..		
		RAILWAY MATERIALS FOR PERMANENT WAY AND ROLLING STOCK, NAMELY—*concld.*			
		cludes a railway constructed in a State in India and also such tramways as the Governor-General in Council may, by notification in the *Gazette of India*, specifically include therein.			
		Provided also that nothing shall be deemed to be dutiable hereunder which is dutiable under No. 87 or No. 88.			
102	63A	COMPONENT PARTS OF RAILWAY MATERIALS, as defined in No. 101, namely, such parts only as are essential for the working of railways and have been given for that purpose some special shape or quality which would not be essential for their use for any other purpose;	.....	*Ad valorem*	10 per cent.
		Provided that articles which do not satisfy this condition shall also be deemed to be component parts of the railway material to which they belong, if they are essential to its operation and are imported with it in such quantities as may appear to the Collector of Customs to be reasonable.			

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS.			
103	45	COTTON PIECE-GOODS ...	.....	*Ad valorem*	11 per cent.
104	44	COTTON TWIST AND YARN and COTTON SEWING OR DARNING THREAD.	.....	,,	5 ,,
105	22	SECOND-HAND OR USED GUNNY BAGS OR CLOTH made of jute.	.....	.....	Free.
106	100	YARNS AND TEXTILE FABRICS, that is to say:—			
		Cotton thread other than sewing or darning thread, and all other manufactured cotton goods not otherwise specified.	.....	*Ad valorem*	15 per cent.
		Flax, twist and yarn, and manufactures of flax.	.....	,,	15 ,,
		Haberdashery and millinery, excluding articles made of silk.	.....	,,	15 ,,
		Hemp, manufactures ...	.....	,,	15 ,,
		Hosiery, excluding articles made of silk.	.....	,,	15 ,,
		Jute, twist and yarn, and jute manufactures, excluding secondhand or used gunny bags or cloth (*see* No. 105).	.....	,,	15 ,,
		Silk yarn, noils and warps, and silk thread.	.....	,,	15 ,,
		Woollen yarn, knitting wool, and other manufactures of wool, including felt.	.....	,,	15 ,,
		All other sorts of yarns and textile fabrics, not otherwise specified.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
				Rs. a.	
		III.—Articles wholly or mainly manufactured—*contd.*			
		YARNS AND TEXTILE FABRICS—*contd.*			
106 A	100A	SILK GOODS, used or required for medical purposes, namely, silk ligatures; elastic silk hosiery, elbow pieces, thigh pieces, knee caps, leggings, socks, anklets, stockings, suspensory bandages; silk abdominal belts, silkweb catheter tubes, and oiled silk.	...	*Ad valorem*	15 per cent.
107 A	45A	SILK MIXTURES, that is to say, (*a*) fabrics composed in part of some other textile than silk and in which any portion either of the warp or of the weft but not of both is silk; (*b*) fabrics not being silk on which silk is superimposed such as embroidered fabrics; (*c*) articles made from such fabrics and not otherwise specified (*see* No. 106 A).	"	"	20 "

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SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
107 B	134	SILK PIECE-GOODS and other manufactures of silk, not otherwise specified (*see* Nos. 106A and 107 A).	.....	*Ad valorem*	30 per cent
		Upon the following articles duty will be charged at the rate of Serial No. 107A or No. 107B, whichever is applicable, on the basis of the following valuations :—			
		Silk piece-goods (white or coloured, plain or figured and all widths) from Japan and China (including Hong-kong)—			
		Japan—			
		Paj, all kinds, including Habutai, Thama, Junken and Nankin, and including striped, printed, woven so called (*i.e.*, swivel weave-work or Khakho embroidered), embossed and pineapples, but excluding all kinds of Shioji or Shin Paj.	lb.	21 9	
		Satins, Taffetas, and Kohakus, all kinds, including striped, printed,	"	23 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		woven so-called (*i.e.*, swivel weave-work or Khakho embroidered), and embossed.			
		Twill, all kinds ...	lb.	25 0	
		Jarina (gold embroidered).	,,	26 0	
		Fugi and Boseki, all kinds.	,,	12 0	
		Fancies, printed and woven, so-called (*i.e.*, swivel weave-work or Khakho embroidered), including Georgettes, crepes, ninons gauzes, and all kinds of Shioji or Shin Paj.	,,	29 0	
		Embroideries and embroidered piece-goods, excluding Burmese scarves.	,,	10 0	
		Shawls, dhuties handkerchiefs, hosiery, mufflers and scarves, excluding Burmese scarves.	,,	37 0	
		Dupettas and China Silk patkas.	,,	16 0	
		Burmese scarves—			
		(*a*) Paj or Habutai	,,	41 0	
		(*b*) Other kinds ...	,,	49 0	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		YARNS AND TEXTILE FABRICS—*contd.*			
		Japan—contd.			
		Cotton and silk mixed satins, embroidered.	lb.	13 0	
		Cotton and silk mixed satins, other kinds.	,,	9 0	
		Cotton and silk mixed hosiery.	,,	28 0	
		Cotton and silk mixed Fugi and Boseki, all kinds.	,,	10 0	
		Silk Fents	,,	10 0	
		China (including Hongkong but excluding Cantons)—			
		Honans, all kinds and patkas	,,	7 0	
		Shantungs, and Tussores all kinds, including patkas.	,,	4 8	
		Corded, all kinds, excepting white cords.	,,	4 12	
		White cords, all kinds.	,,	10 0	
		Crepe, gauze, and paj, all kinds.	,,	20 0	
		Satins and fancies, all kinds, including loongies and stripes, Taffetas and Pagris, all kinds.	,,	20 0	
		Fugi and Boseki, all kinds.	,,	10 0	
		Cantons, all kinds ...	... ..	*Ad valorem.*	
		Silk piece-goods, apparel and other manufactures of silk not otherwise specified.	.....	,,	

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS.			
108	53	AEROPLANES, aeroplane parts, aeroplane engines, aeroplane engine parts and rubber tyres and tubes used exclusively for aeroplanes.	.....	*Ad valorem.*	2½ per cent.
109	23	ART, the following works of :—(1) statuary and pictures intended to be put up for the public benefit in a public place and (2) memorials of a public character intended to be put up in a public place, including the materials used or to be used in their construction, whether worked or not.	.....	.....	Free.
110	101	ART, works of, excluding those specified in No. 109.	.....	*Ad valorem.*	15 per cent.
111	120	Bangles—			
		Celluloid, plain, flat, with and without border.	dozen pairs.	1 14	15 „
		Celluloid, (rubber) rings, excluding coils.	„	0 6	15 „
		„ other sorts ...	.....	*Ad valorem.*	15 „
112	24	BOOKS, printed, including covers for printed books, maps, charts and plans, proofs, music and manuscripts.	.....	.....	Free.
113	102	BRUSHES AND BROOMS ...	.....	*Ad valorem.*	15 per cent.

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
114	103	BUILDING AND ENGINEERING MATERIALS, including asphalt, bricks, cement (other than Portland cement), chalk and lime, clay other than China clay (*see* No. 116), pipes of earthenware, tiles, Fire-bricks not being component parts of any article included in No. 87 or No. 101, and all other sorts of building and engineering materials not otherwise specified including bitumen and other insulating materials.	.....	*Ad valorem.*	15 per cent.
115	104	CANDLES	.....	*Ad valorem.*	15 ,,
116	123	China clay	ton.	80 0	15 ,,
117	105	CINEMATOGRAPH FILMS—			
		Exposed standard positive films, new or used.	foot.	0 4	15 ,,
		Other Films	.....	*Ad valorem.*	15 ,,
118	106	CORDAGE AND ROPE AND TWINE OF VEGETABLE FIBRE, excluding coir yarn.	.....	,,	15 ,,
		Coir yarn	.....	,,	15 ,,
			cwt.	12 8	15 ,,
118 A	106 A	FIREWORKS specially prepared as danger or distress lights for the use of ships.	.....	*Ad valorem.*	15 ,,
119	185	FIREWORKS not otherwise specified (*see* No. 118A)	.....	,,	30 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*	,,		
120	107	FURNITURE, TACKLE, AND APPAREL, not otherwise described, for steam, sailing, rowing, and other vessels.	.....	*Ad valorem.*	15 per cent.
121	136	IVORY, manufactured ...	.....	,,	30 ,,
122	137	JEWELLERY AND JEWELS.	.....	,,	30 ,,
123	46	MATCHES:—			Rs. a. p.
		(1) In boxes containing on the average not more than 100 matches.	gross of boxes.	.....	1 8 0
		(2) In boxes containing on the average more than 100 matches.	for every 25 matches or fraction thereof in each box, per gross of boxes.	.....	0 6 6
123 A	46 A	Undipped splints such as are ordinarily used for match making.	lb.	.....	0 4 6
123 B	46 B	Veneers such as are ordinarily used for making match boxes, including boxes and parts of boxes made of such veneers.	,,	.....	0 6 0
124	108	MATS AND MATTING ...	.....	*Ad valorem.*	15 per cent.
125	109	OIL CAKES...	.....	,,	15 ,,
126	110	OIL CLOTH AND FLOOR CLOTH.	.....	,,	15 ,,
127	111	PACKING—ENGINE AND BOILER—all sorts, excluding packing forming a component part of any article included in Nos. 87, 88 and 101.	.....	,,	15 ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS—*contd.*			
128	112	PERFUMERY, not otherwise specified—			
		Gowla, husked and unhusked.	cwt.	55 0	15 per cent.
		Kapurkachri (zedoary).	,,	25 0	15 ,,
		Patch leaves (patchouli).	,,	30 0	15 ,,
		Rose-flowers, dried ...	,,	15 0	15 ,,
		All other sorts	... ...	*Ad valorem.*	15 ,,
129	113	PITCH, TAR AND DAMMER—			
		Coal pitch	cwt.	5 0	15 ,,
		Coal tar	... ...	*Ad valorem.*	15 ,,
		Stockholm pitch ...	cwt.	18 0	15 ,,
		Stockholm tar	,,	15 0	15 ,,
		Dammer Batu	,,	7 8	15 ,,
		Other sorts	.....	*Ad valorem.*	15 ,,
130	139	PNEUMATIC RUBBER TYRES AND TUBES for motor cars, motor lorries, motor cycles, and motor scooters.	.....	,,	30 ,,
131	114	POLISHES AND COMPOSITIONS.	.....	,,	15 ,,
131 A	46C	Portland Cement ...	ton.	.....	9 Rs.
131 B	46D	Printers's ink	.....	*Ad valorem.*	5 per cent.
132	54	PRINTING AND LITHOGRAPHING MATERIAL, namely, presses, type, aluminium lithographic plates, brass rules, composing sticks, chases, imposing tables, and lithographic stones, stereo blocks, wood blocks, half-tone blocks, electrotype blocks, roller moulds, roller frames and stocks, roller composition, standing screw and hot presses, perforating machines, gold blocking	.....	,,	2½ ,,

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per.	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.*		Rs. a.	
		MISCELLANEOUS —*contd.*			
		presses, gally presses, proof presses; arming presses, copper plate printing presses, rolling presses, ruling machines, ruling pen making machines, lead and rule cutters, type casting machines, type setting and casting machines, rule bending machines, rule mitreing machines, bronzing machines, leads, wooden and metal quoins; shooting sticks and galleys, stereotyping apparatus, metal furniture, paper folding machines, and paging machines, but excluding ink (*see* No. 131B) and paper (*see* No. 99).*			
133	138	PRINTS, ENGRAVINGS AND PICTURES, including photographs and picture post cards.	.....	*Ad valorem.*	30 per cent.
134	55	RACKS for the withering of tea leaf.	.....	,,	2½ ,,
135	115	RUBBER tyres and other manufactures of rubber, not otherwise specified (*see* Nos. 108 and 130).	.....	,,	15 ,,
136	64	SHIPS AND OTHER VESSELS for inland and harbour navigation, including steamers, launches, boats	.....	,,	10 ,,

* Under Government of India, Finance Department (Central Revenues Notification No. 19, dated the 17th June, 1926, Zinc lithographic plates are liable to duty at 2½ per cent. *ad valorem.*

SCHEDULE II.—IMPORT TARIFF—*contd.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*contd.* MISCELLANEOUS —*contd.* and barges, imported entire or in sections.* Provided that articles of machinery as defined in No. 87 or No. 88 shall, when separately imported, not be deemed to be included hereunder.		Rs. a.	
137	140	SMOKERS' REQUISITES, excluding tobacco (Nos. 26 to 28) and matches (No. 125).	.. ...	*Ad valorem.*	30 per cent.
138	116	SOAP—			
		Soft Soap	cwt.	15 0	15 ,,
		Other kinds	.....	*Ad valorem.*	15 ,,
139	117	STARCH AND FARINA ...	.....	,,	15 ,,
140	118	STONE AND MARBLE, and articles made of stone and marble.	. ...	,,	15 ,,
141	119	TOILET REQUISITES, not otherwise specified.	.....	,,	15 ,,
142	141	TOYS, games, playing cards and requisites for games and sports, including toy cannons, air guns and air pistols for the time being excluded, in any part of British India, from the operation of all the prohibitions and directions contained in the Indian Arms Act, 1878; and bows and arrows but excluding bird-shot.	.....	,,	30 ,,
		Bird-shot	cwt.	35 0	30 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 28, dated the 12th August, 1926, Iron and steel included under item Nos. 142 to 154 of the statutory Schedule and being parts of the original material of any ship or other vessel which is intended for inland or harbour navigation and has been built abroad and taken to pieces for shipment to India, are liable to duty at 10 per cent. or Rs. 35 per ton whichever is higher.

SCHEDULE II—IMPORT TARIFF—*concld.*

Serial No.	No. in the Statutory Schedule.	Names of Articles.	Per	Tariff Valuation.	Duty.
		III.—Articles wholly or mainly manufactured—*concld.*		Rs. a.	
		MISCELLANEOUS —*concld.*			
143	120	ALL OTHER ARTICLES wholly or mainly manufactured, not otherwise specified.	.....	*Ad valorem.*	15 per cent.
		IV.—Miscellaneous and Unclassified.			
144	25	ANIMALS, living, all sorts.	.....	.....	Free.
145	121	CORAL	.....	*Ad valorem.*	15 per cent.
146	57	FODDER, BRAN AND POLLARDS.	.....	,,	2½ ,,
147	26	SPECIMENS illustrative of natural science, and medals and antique coins.	.....	.....	Free.
148	122	UMBRELLAS, including parasols and sunshades, and fittings therefor, excluding umbrella ribs.	.....	*Ad valorem.*	15 per cent.
		Umbrella ribs—			
		Solid Flexus, all sizes—			
		From Japan ...	Dozen Sets of 8.	1 6	15 ,,
		From other countries.	,,	2 13	15 ,,
		Solids, 23, 25 and 37 inches.	Dozen Sets of 12.	5 5	15 ,,
		Solids, 16, 19 and 21 inches	Dozen Sets of 8.	1 3	15 ,,
		All other sorts ...	.....	*Ad valorem.*	15 ,,
149	123	ALL OTHER ARTICLES NOT OTHERWISE SPECIFIED, including articles imported by post.*	.....	,,	15 ,,

* Under Government of India, Finance Department (Central Revenues) Notification No. 109·1—Cus. 25, dated the 17th March 1925, insignia and badges of offi cia British and Foreign Orders are exempt from payment of import duty.

SCHEDULE III.—EXPORT TARIFF.

Serial No.	Names of Articles.	Per	Tariff Valuation.	Rate of duty.
	JUTE OTHER THAN BIMLIPATAM JUTE.		Rs. a. p.	Rs. a.
1	RAW JUTE—			
	(1) Cuttings	Bale of 400 lbs.	.....	1 4
	(2) All other descriptions.	,,	.....	4 8
2	JUTE MANUFACTURES when not in actual use as coverings, receptacles or bindings for other goods—			
	(1) Sacking (cloth, bags, twist, yarn, rope and twine).	Ton of 2,240 lbs.	.....	20 0
	(2) Hessians and all other descriptions of jute manufactures not otherwise specified. *	,,	... ..	32 0
	RICE.			
3	RICE, husked or unhusked, including rice flour, but excluding rice bran and rice dust, which are free.	Indian maund of 82⅔ lbs. avoirdupois weight.	.....	0 3
	TEA.			
4	TEA	100 lbs.	.....	1 8
5	RAW HIDES AND SKINS IF EXPORTED FROM BURMA. †			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 6 8	5 per cent.
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,, ,,

* Under Government of India Notification No. 1428, dated 14th November 1923, Jute Rags such as are used for paper making are exempt from payment of export duty provided that the Customs Collector is satisfied that they are useless for any purpose to which cloth or rope is ordinarily put.

† Under Government of India, Finance Department (Central Revenues) Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

SCHEDULE III.—EXPORT TARIFF—*concld.*

Serial No.	Names of Articles.	Per	Tariff Valuation. Rs. a. p.	Rate of duty.
*	RAW HIDES AND SKINS IF EXPORTED FROM BURMA—*contd.*			
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	lb.	0 4 9	5 per cent
	(*b*) Buffaloes (including calf skins).	,,	0 2 9	5 ,, ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 3 6	5 ,, ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 0	5 ,, ,,
	(4) GOAT AND KID SKINS.	Piece	1 4 0	5 ,, ,,
	(5) SHEEP SKINS	,,	0 10 0	5 ,, ,,
6	RAW HIDES AND SKINS IF EXPORTED FROM ANY PLACE IN BRITISH INDIA OTHERTHAN BURMA.*			
	(1) ARSENICATED AND AIR-DRIED HIDES—			
	(*a*) Cows (including calf skins)—			
	Framed ...	lb.	0 9 6	5 ,, ,,
	Unframed ...	,,	0 6 0	5 ,, ,,
	(*b*) Buffaloes(including calf skins)—			
	Framed .	,,	0 6 6	5 ,, ,,
	Unframed ...	,,	0 4 6	5 ,, ,,
	(2) DRY SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 6 0	5 ,, ,,
	(*b*) Buffaloes (including calf skins).	,,	0 3 6	5 ,, ,,
	(3) WET SALTED HIDES—			
	(*a*) Cows (including calf skins).	,,	0 4 0	5 ,, ,,
	(*b*) Buffaloes (including calf skins).	,,	0 2 6	5 ,, ,,
	(4) GOAT AND KID SKINS.	Piece	1 8 0	5 ,, ,,
	(5) SHEEP SKINS	,,	1 1 0	5 ,, ,,

* Under Government of India, Finance Department (Central Revenues Notification No. 35, dated the 25th September 1926, hide and skin cuttings and fleshings, such as are used for glue-making, are exempt from payment of export duty.

TONNAGE MEASUREMENT OF SHIPS.

AGREEMENT BETWEEN THE UNITED KINGDOM AND PORTUGAL IN REGARD TO TONNAGE MEASUREMENT OF MERCHANT SHIPS, TOGETHER WITH NOTICES EXCHANGED.

London, May 20, 1926.

His Britannic Majesty's Government and the Portuguese Government have agreed as follows :—

In view of the fact that the existing laws and regulations of Great Britain in regard to measurement of tonnage of merchant ships are in substantial agreement with those of Portugal, British ships furnished with certificates of registry and other national papers, duly issued by the competent British authorities shall be deemed by the Portuguese authorities to be of the tonnage denoted in the said documents and shall be exempted from being remeasured in any port or place within Portuguese territory or in localities under the control of Portugal, on condition that similar terms shall be accorded to Portuguese ships equipped with certificates of registry or other national papers duly issued by the competent Portuguese authorities on or after the 5th July, 1924, and that such ships shall be exempted from being remeasured in any place within His Britannic Majesty's Dominions or under His Britannic Majesty's protection or control.

Either of the contracting parties may, on giving to the other twelve months' notice to that effect, terminate this Agreement either as a whole or separately in respect of any of the following parts of His Britannic Majesty's Dominions, *viz.*, the Dominion of Canada, the Commonwealth of Australia, the Dominion of New Zealand, the Union of South Africa, the Irish Free State, Newfoundland, and His Majesty's Indian Empire.

In the event of the Agreement being terminated in respect of any such part of His Britannic Majesty's Dominions, the Agreement shall cease to apply to British ships registered therein.

In witness thereof the undersigned have signed the present Agreement and have affixed thereto their seals.

Done in duplicate at London, the 20th day of May, 1926.

(L. S.) AUSTEN CHAMBERLAIN.

(L. S.) NORTON DE MATTOS.

No. 1.

SIR AUSTEN CHAMBERLAIN TO THE PORTUGUESE AMBASSADOR.

Foreign Office, May 20, 1926.

YOUR EXCELLENCY,

With reference to the Agreement which is being signed this day on behalf of ths British and Portuguese Governments in regard to the measurements of tonnage of merchant ships, I desire to place on record the fact that this Agreement is made with the consent of the self-governing Dominions and India.

2. I have the honour to add that it would be understood that the stipulations of the Agreement shall not be applicable to Irak unless notice shall have been given of the desire of the Irak Government that they shall be so applicable.

I have, etc.,
AUSTEN CHAMBERLAIN.

No. 2.

THE PORTUGUESE AMBASSADOR TO SIR AUSTEN CHAMBERLAIN.

Portuguese Embassy, London, May 20, 1926.

SIR,

I have the honour to acknowledge the receipt of your Excellency's note of to-day informing me of your desire to place on record the fact that the Agreement which is being signed this day on behalf of the Portuguese and British Governments in regard to the measurement of tonnage of merchant ships is made with the consent of the self-governing Dominions and India.

It would be understood that the stipulations of the Agreement shall not be applicable to Irak unless notice shall have been given of the desire of the Irak Government that they shall be so applicable.

I have etc.,
NORTON DE MATTOS.

LIABILITY FOR GOODS STOLEN FROM THE DOCK TRANSIT SHEDS.

Precis of replies received from the various Port Authorities in connection with the practice followed in their respective ports in regard to the extent of the liability accepted by them for goods stolen while in their charge and also as to the extent of the protection provided by them against pilferage and burglary.

Port of London Authority.

In the case of non-dutiable goods they take all reasonable measures to protect goods warehoused or deposited with them against loss or damage but they do not in any case accept any liability for any loss or any damage arising otherwise than through their negligence.

In regard to dutiable goods stolen whilst in the Authority's bonded warehouse if the merchant declined to pay the duty H. M.'s Customs and Excise would call upon the Authority to do so. Thefts from the bonded warehouses are extremely rare.

In regard to losses which occur prior to or during landing the receipt given to the ship has an important bearing on the matter. If a shortage had in fact occurred and was not detected immediately on landing, and in consequence an incorrect receipt were given for the goods, the authority would not be able to repudiate liability.

Manchester Ship Canal Company.

The Company do not accept responsibility for goods lying on the Dock quays or in the transit sheds thereon as the goods are not in their custody. However, in exceptional cases and as a matter of policy, they have met claims for pilferage.

In regard to goods warehoused by the Company the latter accept the usual responsibility of a warehouse keeper and whatever their legal responsibility or otherwise in respect of goods pilfered in warehouse, as a matter of policy they do in fact pay claims in such cases—which, however, but seldom arise.

Mersey Dock and Harbour Board.

The Board are responsible to the Customs Authorities for the duty on all goods landed in their transit sheds and they require appropriated berth holders, or in cases where berths are not appropriated, master porters working the cargo, to indemnify them against any claim made by the Customs Authorities where goods are improperly delivered.

Commissioners for the Port of Calcutta.

Section 113 (2) of the Calcutta Port Act provides that "if any owner without any default on the part of the Commissioners, fails to remove any goods.....from the premises of the Commissioners within three clear working days from the time of landing, such goods shall remain on the premises at the sole risk and expense of the owner." The Commissioners, except in certain circumstances refuse to accept liability in respect of goods remaining at the jetties after the three clear working days and the onus of proving that damage was done during the period of the Commissioners' liability is on the importer. If goods are stolen within the period of the Commissioners' liability the Commissioners pay the loss suffered by the importers and also the Customs duty on the stolen goods.

Commissioners for the Port of Rangoon.

The position is defined under Section 102 of the Rangoon Port Act, 1905 :—

"102.—The responsibility of the Commissioners for the loss, destruction or deterioration of animals or goods, during such time as the same remain in the possession or under the control of the Commissioners, shall, subject to the other provisions of this Act, be that of a bailee under Sections 151, 152 and 161 of the Indian Contracts Act, 1872."

In the specific case quoted by the Chamber the importer concerned would be unable to obtain a drawback from the Customs and the Commissioners would be liable for the value of the goods found short and for the duty paid thereon by the importer. No responsibility is accepted by the Commissioners for cargo left on the wharves after it has been delivered.

KARACHI PORT TRUST.

Responsibility is defined by the proviso to Section 88 of the Karachi Port Trust Act which reads as follows :—

"88. The Board shall not be responsible for any misfeasance, of non-feasance of any officer or servant appointed under the Act :

* * * * * *

Provided that nothing in this section shall protect the Board from a suit in respect of damage to, or loss of, goods landed or shipped by them or retained in their custody.

In cases where the Port Trust accept responsibility and pay for shortages, they also pay the Customs duty on such shortages.

MADRAS PORT TRUST.

The responsibility for the loss, destruction or deterioration of goods of which it has taken charge will, subject to the provisions of the Madras Port Trust Act, be that of a bailee under Sections 151, 152 and 161 of the Indian Contracts Act, 1872, omitting the words "in the absence of any specific contract" in Section 152 of the Act.

The payment of Customs duty on packages landed in the Trust's premises in a sound condition and which the Trust is unable to account for, is governed by Rule 6 of the Rules defining the relations between the Collector of Customs, Madras, and the Madras Port Trust Board, which is based on the concluding paragraph of Section 85 of the Sea Customs Act. The rule referred to reads as under :—

"The Trust's responsibility for Customs duty.—The Trust will be held responsible for the payment of duty on all manifested dutiable import goods for which it shall have granted a clean receipt to the steamer agents and for which it is unable to account at the expiry of four months following a vessel's departure."

The Trust is held responsible for Customs duty in the case cited.

The Trust is a "Bailee" under the Act which constitutes it. Although it will be justified in availing itself of the degree of indemnity from claims which it derives from its

Baileeship, in view of the precautions taken by it as noted above, yet, the Trust, in the case of packages tallied by it and which it is unable to produce at the time of delivery, takes a liberal view and decides each claim on its own merits.

In regard to the question of protection, the precautions taken by each of the port authorities consulted may be summarised as follows :—

London.—By day, in addition to Authority's police, watchmen are stationed in the warehouses. At night the sheds are locked and patrolled from outside by the Authority's police.

Manchester.—The Dock premises are patrolled by the Company's own dock police both by day and night.

Liverpool.—Dock quays, sheds and roadways are patrolled by police constables day and night.

Calcutta.—Both police and Gurkha watchmen are employed at the jetties and in addition two or three picked men from the permanent labour force are on duty day and night at each shed for the purpose of detecting petty thefts.

Rangoon.—The entire wharf area is covered day and night by a complete system of patrols furnished by durwans working under jemadars.

Karachi.—Port Trust watchmen patrol the sheds.

Madras.—The Port Trust maintains a special police force at high cost.

THE COST OF HANDLING GOODS IN BOMBAY.

NOTE BY THE BOMBAY PORT TRUST ON THE REPORT OF THE BOMBAY CHAMBER OF COMMERCE ON THR COST OF HANDLING GOODS IMPORTED AND EXPORTED VIA BOMBAY WITH A VISW TG DETERMINING WHETHER THE COST OF BOMBAY AS A PORT IS DIVERTING TRADE TO OTHER PORTS.

Proposed establishment of an Advisory Committee.

The Trustees of the Port of Bombay welcome the action of the Chamber in instituting an investigation into the cost of handling goods in Bombay and the alleged diversion of trade from Bombay to other ports, but it should be borne in mind that the Port Trust charges constitute only one of several

factors in the situation and if the investigation is to be really effective, it must take full account of all the relative circumstances. The Committee state on page 4 of their report—

> "It is only for us to say what the comparative total costs of handling goods in the different ports are, and it is for the Bombay Port Trust to investigate the details comprising the totals and to discover whether any reduction can be made in their charges so as to bring the Bombay charges more into line with those of other ports."

The costs referred to are analysed below as far as possible and it is evident that no reduction or adjustment of charges which, under normal trade conditions, it might be possible for the Port Trust to make would, *in itself*, be sufficient to influence the course of trade to any appreciable extent. It appears to the Trustees that the only remedy lies in close co-operation and joint action by all the interests concerned, *i.e.*, the Chambers of Commerce, the Shipping and Railway Companies, the Port Administration, the Insurance Companies, and the Stevedores and other employers of port labour. The Trustees therefore suggest that the report under reference, and the views embodied in this note, should be regarded merely as the nucleus for a comprehensive review to be undertaken by an Advisory Committee representative of the above bodies.

Collection and publication of statistics showing fluctuations of trade.

2. As the Chamber are aware the Port Trust Executive have in the past on several occasions endeavoured to extract comparisons of the cost of handling goods and the reasons for fluctuations in the volume of trade in various commodities at this and other ports. The difficulties of achieving this object have been enumerated. That they are not peculiar to Bombay, or even to India, will be evident from a perusal of the report of the Committee appointed in 1923 to investigate the facilities and comparative costs at British and Continental ports. It is obvious that the difficulties must be accentuated in a country of so vast an area as India, where geographical and climatic conditions vary so greatly and where the cost

of labour and of handling and storage charges is so largely dependent on local conditions. India is moreover handicapped by inadequate machinery for expeditious collection and tabulation of the statistics necessary for a comprehensive and systematic survey of the trade situation as applied to the various ports and business centres. The annual reports and statements of the various Government Departments, Chambers of Commerce, Railways and Port Administrations, are, with few exceptions, not published until a considerable time after the close of the period to which they relate and they are not always arranged in such a way as to enable useful comparisons to be readily extracted. It is observed that the Committee suggest that the Port Trust should examine yearly the comparative rates and charges and trade volume percentages, and published the results of their examination for the information of the commercial community. The Trustees entirely agree as to the desirability of collecting and publishing such statistics, but they would point out that for the Port Trust to undertake this work would necessitate the formation of a special Statistical Department which would have to extract its information from the trade returns and annual reports published by the various bodies concerned and from confidential information from the export and import firms having branches in various centres. The Port Trust has at present only a small statistical branch whose activities are confined to analysing local handling charges and working costs. The maintenance of a complete Statistical Department organised on the lines suggested would be an expensive matter and as the Port Trust is faced with the necessity for the strictest economy and retrenchment in all departments, the Trustees consider that for the present it will only be possible for the Port Trust to attempt a periodical analysis of such figures as the Chamber can supply, plus the information available regarding the rates and charges in other ports. The Chamber's annual reports already contain a mass of trade statistics of considerable interest and it should not be a difficult matter to reorganise and supplement the published statements on more useful and comprehensive lines, in collaboration with the Port Trust and the other Chambers of Commerce. It is also, generally speaking, easier for the Chamber to obtain reliable information from its members as to the reasons for fluctuation or diversion of trade than for

the Port Trust to do so. The experience of the Port Trust is that in the majority of cases firms do not readily divulge information regarding their operations.

Incidence of debt charges and other fixed items of expenditure in the Port of Bombay.

3. In comparing the port charges of Bombay with those of other ports, and especially with Karachi, it is necessary to bear in mind that Bombay is handicapped by very heavy capital and maintenance charges. The configuration of Bombay and the tidal and other conditions obtaining in Bombay harbour have necessitated the construction of expensive closed docks and the dredging of long approach channels which have continually to be maintained and deepened to keep pace with shipping developments. The limited amount of storage space in the vicinity of the docks has rendered extensive reclamation works necessary to provide space for storage depots and railway yards, and the heavy annual rainfall necessitates the provision of expensive covered storage accommodation on a large scale. These facts are admitted in the Committee's report but since they have a vital bearing on the main issue under review, it will not be out of place to quote the more important items of expenditure wherein Bombay is at a disadvantage with a competitive port like Karachi. The capital debt of the Port of Bombay to date aggregates no less than Rs. 2,269 lakhs and the annual interest and Sinking Fund charges thereon amount to Rs. 132 lakhs. This means that out of an income of Rs. 277 lakhs (General and Port Department) only Rs. 145 lakhs are available for net current expenditure, *i.e.*, out of every rupee collected, more than 7½ annas has to be set aside for payment of debt charges. In the case of Karachi, closed docks and expensive port works have not hitherto been necessary. The total capital debt of the Port of Karachi as at 31st March 1925 was Rs. 335 lakhs, entailing debt charges debitable at present against revenue of Rs. 17 lakhs per annum. The annual revenue of the port is about Rs. 88 lakhs and out of every rupee collected only about 3 annas has to be appropriated for payment of debt charges. Maintenance dredging in the port of Bombay, although restricted to an absolute minimum costs from Rs. 10 lakhs to Rs. 12 lakhs per annum,—more than twice the sum that Karachi has to expend. Municipal taxes (excluding water)

in Bombay cost the Port Trust over Rs. 10 lakhs per annum as against 2¼ lakhs in 1913-14,—in Karachi the relative expenditure is about Rs. 1¼ lakhs. Dock and Harbour Police charges in Bombay are over Rs. 3 lakhs a year,—in Karachi they amount to less than Rs.½ lakh. If these unavoidable items of expenditure are totalled it will be seen that in the case of Bombay they amount to Rs. 156 lakhs or 56·28 per cent. of the revenue of the port and in the case of Karachi Rs 23½ lakhs or say 26.70 per cent of the revenue.

4. Reference has been made in the Committee's report to certain other features which tend to make Bombay a more expensive port than Karachi *e.g.*, higher rents, both for office and storage accommodation, owing to lack of space and climatic conditions, higher labour, establishment and insurance charges and additional railway handling costs. These causes and their possible remedies are dealt with later in this note. The general tenor of the report gives the impression that although the existence of these factors is appreciated, the Committee regard the Port Trust charges as the chief cause of any diversion of trade that may have taken place in recent years. The Trustees cannot subscribe to this view; they are fully alive to the vital necessity of assisting the trade of Bombay by reducing port charges to the lowest possible level, and to this end, as the Chamber are aware, they have for some time past devoted all their energies to retrenching expenditure in every possible direction both on revenue and capital account. The reports of the retrenchment investigations conducted during the past 18 months in every department of the Trust have been published in the Board's proceedings which are furnished to the Chamber, and the Chamber may rest assured that the Trustees will continue to spare no effort to enforce the strictest economy in every item of expenditure. They have already been able to afford trade some small relief by reducing certain charges, *cf.*, the recent reduction in the Cotton Depot rents, in wharfage on petrol, and in the wagon unloading charges in the Docks, and they will continue to apply any savings in expenditure or surplus revenue to the same object. It must however be realised that the scope of such reductions is necessarily limited; charges must be so adjusted that the revenue of the Port balances its expenditure, and all that can fairly be demanded of a Port Administration is that it should conduct

its operations on the most economical lines compatible with efficiency and that its charges should be equitably assessed on the various commodities it handles, with the primary object of benefitting the trade of the Port as a whole.

Causes for diversion of certain trades from Bombay.

5. While it is readily admitted that port handling charges have an important bearing on the distribution of trade, the Trustees feel that it is impossible to decide the extent to which these charges are a determining factor in causing diversion and whether that diversion is as serious as the percentage figures may indicate, without fully considering other vital factors, *e.g.*—

(*a*) changes in the area and production of the agricultural districts which supply produce for export,—*i.e.*, the "geographical factor";

(*b*) the natural progress and expansion of new competitive ports;

(*c*) comparative rail and shipping freights and facilities

6. Dealing briefly with these factors—

Geographical factor.

(*a*) the effect of the geographical factor is most apparent in the case of cotton. The report points out that while the percentage of volume of cotton exports is the same as the pre-war figure, it has declined progressively during each of the last 3 years, while the Karachi and Madras percentages have increased during that period. In this connection the Trustees would invite attention to the statements showing "Percentage of production of cotton of different descriptions to total yeild," printed on page 44 of the Bombay Cotton Annual, 1924-25, from which it will be seen that during the three years ending 31st March 1925 there was a progressive increase in the production of cotton in the districts served by the Port of Karachi, *i.e.*, Sind and the Punjab. In 1922-23 the proportion was 9.9 per cent. of the total production of India; in 1924-25 it was 16.6 per cent. There was, on the other hand, a progressive drop during those three years in the production of the areas served by Bombay, the aggregate percentage to the total volume being 78.5 per cent. in 1922-23 and 68.8 per cent. in 1924-25. It will be observed that these fluctuations approximate fairly closely to the fluctuations in

the comparative percentage figures of cotton exports, Bombay and Karachi, printed on page 11, Appendix C of the Committee's report. The area under cotton in Sind in 1924-25 was 17 per cent. greater than the previous year and 63.9 per cent. above the normal. The irrigated cotton area in Sind increased by 56,000 acres or 16.4 per cent. In the case of the Punjab,—for which Province Karachi is the natural exporting port—the crop area shown in 1924-25 was about 32 per cent. above that of the previous year and the yield about 42 per cent. higher. It is inevitable that this increase should be reflected in Karachi's export figures, particularly when other factors such as are referred to below are also taken into consideration. It should also be observed that the export trade of Karachi dwindled greatly during the war and part of the increase since 1921-22 is therefore doubtless attributable to produce from areas served by Karachi before the war, now finding its way back there. The comparative percentage figures of cotton exports at the two ports, pre-war and post-war, quoted below, show that Bombay is still retaining her share of the export trade, although the special facilities now offered to Japanese buyers to ship direct from Karachi constitute a factor which may have an increasingly adverse effect against Bombay:—

	Bombay	Karachi
	per cent.	per cent.
1911-12	74.2	10.8
1912-13	63.1	18.2
1913-14	72.8	14.4
Average	70	14.4
1924-25	73.3	19.2
	(+3.3 per cent.)	(=+4·8 per cent.)

As regards the competition of Madras, it may be observed that the percentage of volume of cotton exports is below the pre-war figure; the increase in the last three years is doubtless mainly due to the increase in crop production in Madras and its adjoining territories, *vide* statements on page 36 of the Cotton Annual.

7. (*b*) *Competition of new ports.*—It stands to reason that a new port would never be opened unless its proximity to a poorly-served but productive hinterland gave promise of future trade expansion. It is an axiom of trade that ship-

ping will go wherever freights are to be found. The most conspicuous modern example of rapidity of growth in a new port is provided by Manchester, whose incursions into the trade of Liverpool have been phenomenal in terms of percentage comparison, in spite of which Liverpool has, on the whole well maintained a progressive increase in the volume of its trade. As remarked in the B. B. & C. I. Railway's note appended to the Committee's report Karachi is now established as a central market of export, principally for grain and certain seeds, and her proximity to the rapidly developing crop areas of Sind and the Punjab, added to the advantages of climate and situation she enjoys, make it impossible for Bombay to compete with her in handling export derived from these sources. The pace of the agricultural development of Sind may be judged by the fact that the irrigated crop area increased in 1924-25 by approximately 200,000 acres. The increase in the Bombay Presidency proper was only 56,000 acres. The crop area under oil-seeds in Sind increased by 59 per cent, in 1924-25,—in the rest of the Bombay Presidency the relative increase was only 1·5 per cent. In food crops Sind showed in 1924-25 an increase in area of 7·6 per cent. and in non-food crops an increase of 24·4 per cent., the relative figures for the rest of the Presidency were ·6 and 6·8 per cent. respectively. The expansion of the Port of Karachi must in the natural course of events continue in proportion, to the agricultural development of Sind and Northern India, but as long as Bombay succeeds in maintaining the volume of her trade and—in normal times—registering a progressive increase in that volume, there should be no cause for undue anxiety on account of the natural growth of the export trade of Karachi.

8. (*c*) *Rail and Shipping freight.*—The report observes that the Committee are satisfied that the G. I. P. and B. B.& C. I. Railways are very much alive to the whole situation and make every possible effort to attract trade to Bombay. The Trustees have no reason to doubt this, as the prosperity of Bombay's trade is as much a matter of vital concern to the Railways as it is to the Port Trust. The Trutees think however that some further effort should be possible to recapture any Border line traffic which Bombay may have lost owing to disparity of rates and charges. Manganese ore is a case in point.

The export of manganese ore from Bombay in 1913-14 was over 600,000 tons. In 1924-25 it had dropped to 244,000 tons. One reason for this is the disparity in railway freights referred to on page 6 of the report,—freight to Bombay (570 miles) Rs. 12-1-0 per ton, freight to Calcutta (653 miles) Rs. 11-10-0 per ton. This question is further referred to in para. (*a*) of the G. I. P. note, Appendix F to the report, which shows that Bombay is penalised in favour of Calcutta by the action of the B. N. Railway in adjusting freights so as to give their own route a preponderating advantage. No reference however is made to the original reason for the diversion of this traffic to Calcutta during the war. In order to relieve the railway congestion on this side of India caused by the utilisation of Bombay as the principal Base Port for the Overseas forces, the B. N. Railway were given special facilities to attract this traffic to Calcutta The Manganese Companies have frequently approached the Bombay Port Trust for additional storage and export facilities, and these have been provided as far as the revenue from the ore traffic warrants, but until the disability which Bombay labours under as regards railway freights is rectified, there will be no prospect of Bombay recapturing her fair share of this traffic. As regards sea freights, it would appear that Bombay has a slight advantage over Karachi in the rates to the United Kingdom, the Continent and the far East but it may be pointed out in connection with the diversion to Karachi of a large part of the export cotton trade, particularly to the Far East, that this has largely been brought about by the recent decision of the Far Eastern Liners Conference to accept direct shipments from Karachi for the Far East, thereby seriously decreasing the transhipment and re-export trade of Bombay. In the last 2 years the coastal imports of cotton into Bombay have decreased by over 30 per cent., *viz.*,

1923-24	..	510,069	bales.
1924-25	..	323,706	,,

Karachi exported 196,600 bales of raw cotton to China and Japan in 1924-25 as against 21,600 the previous year whereas Bombay exported 255,800 bales less to Japan alone.

In this matter the Port Trust has no control;—it is obviously more advantageous to the Japanese buyer to ship

direct from Karachi any cotton purchased in the areas served by that port, thereby avoiding the additional rail or sea freight to Bombay *plus* the higher terminal tax and transhipment charges. It is indeed a matter for surprise that Bombay should have enjoyed the monopoly of this traffic so long.

Exports.—Comparative cost of shipping produce from various Indian ports.

9. The figures in the statement on page 4 of the report appear to include in some cases certain items other than actual shipping costs, *e.g.*, inward rail charges to depot, unloading at depot and carting to godown. The particulars subsequently furnished by the Chamber at the request of the Port Trust give one lump sum for "transportation to docks, loading, measuring, etc.," and it is therefore impossible to compare these charges item by item. This however is not of great importance as the transportation charges must naturally be governed by local conditions and are frequently incapable of comparison.

10. *Cotton.*—The Bombay and Karachi figures of Rs. 254 and Rs. 130 respectively per 100 bales are apparently made up as follows :—

		Bombay.	Karachi.
		Rs.	Rs.
(1)	Town Duty	100	15
(2)	Export Cess	25	25
(3)	Docks wharfage and surtax	75	50

Transportation.

		Rs. a. p.		
(4)	B. P. T. Railway inward freight to depot.. ..	6 4 0		
(5)	B. P. T. Railway outward freight to docks ..	14 0 0		
(6)	Loading into carts at Station, carting to godown, and reverse operation, including measuring ..	33 12 0	54	40
	Total ..		254	130

The Bombay figures are not quite correct. Item 4 applies to only about 25 per cent. of the cotton railed into Cotton Depot and this charge is likely to be discontinued altogether in the near future. Item 5 is the charge for 112 bales; the cost per 100 bales works out at Rs. 12-8-0. Under item 6 the inclusive cost as recently furnished to the Port Trust by one of the leading export firms works out at Rs. 32-2-0. The total Bombay cost per 100 bales may therefore be taken as :—

	Rs.
Town Duty	100
Export Cess	25
Wharfage and surtax	75
Transportation and measuring ..	45
Total ..	245

a differences of Rs. 115 per 100 bales in favour of Karachi out of which Rs. 85 (say 13.6 annas per bale) is Town Duty and Rs. 30 (say 4.8 annas per bale) Port Trust charges, which may be divided into 4 annas wharfage and surtax and say 10 pies transportation. The excess of 13.6 annas per bale in Town Duty is more than the whole of the Bombay export wharfage charges and until this disparity is removed there can be no hope of bringing the Bombay export charges on cotton into line with those of Karachi. The Town Duty brings in an annual revenue of about Rs. 35 lakhs of which some Rs. 20 lakhs goes to the Development Department and Rs. 15 lakhs to the Corporation. The inequity of this tax has frequently been emphasized by the Port Trust and the subject has been referred to in recent speeches by the late Charman of the Chamber of Commerce and the Chairman of the Millowners' Association. The Trustees are entirely in agreement that in fairness to the cotton industry and in the interests of the trade of the Port, some means should be devised by Government to replace this cess by some other form of taxation more evenly distributed over the whole community, or to reduce it in proportion to the curtailment of the labour housing schemes for the partial financing of which the tax was originally imposed by Government. The recent report of the Indian Taxation Enquiry Committee draws particular attention to this tax and stresses the fact that local

terminal duties offered against all the canons of taxation and are highly detrimental to through trade, the report further expresses the opinion that it should be the function of Government to protect trade against the imposition of local taxation of this description. The Trustees consider that this is a matter in which the Chambers, the Port Trust and the other interests concerned should take joint action.

11. As regards the Port Trust charges which as shown above, work out at about 4 annas 10 pies per bale higher than the Karachi charges, it must be pointed out that one reason why it is impossible at present to reduce the charges is because exporters do not sufficiently avail themselves of the facilities provided by the Port Trust for railing export cotton from the the depot to the docks. The latest statistics show that for every bale sent by rail to the docks 7 go by cart or lorry, in spite of the fact that,—on the exporters' own showing,—railings is about 1 anna per bale cheaper than carting. The consequence is that the expensive railway facilities provided by the Port Trust for this traffic are at present unremunerative. If the trade used them more freely it might be possible for the Port Trust to reduce the transporatation charges. The whole matter is now under special investigation with a view to seeing what inducement it is possible to offer exporters in order to achieve this object or whether it would be better to shut down the rail traffic of cotton from the depot to the Docks. Wharfage charges on cotton cannot at present be reduced without proportionately increasing the charges on other commodities. The abolition of the 4-anna surtax would involve a loss of revenue to the Port Trust of about Rs. 6 lakhs per annum.

12. *Insurance charges on Cotton.*—One item in which the Trustees consider that there should be some margin for affording the Bombay cotton trade a measure of relief is insurance. It is understood that the fire insurance rates at the Cotton Depot are higher than those in force at Karachi and that, except as regards the sprinkler rebate, no reduction has been made in the rates previously in force at Colaba, although the experience of the first three years at the new Cotton Depot has been remarkably favourable in the matter of immunity from fires, owing to the elaborate preventive measures afforded. It is however, understood that this question is receiving the attention of the Bombay Fire Insurance Association.

13. *Wheat.*—The statement shows the Bombay charges as Rs. 225 per 100 tons against Karachi Rs. 163. The Bombay figure should be reduced by 1½ annas a ton, wagon unloading charges in the Docks having been recently reduced by that amount. It may also be pointed out that the statement on page 21 (Appendix G) of the report, that the Bombay Port Trust Railway charges haulage at 5 annas per wagon inward to Grain Depot, is incorrect. no such charge is made. The correct Bombay cost, excluding godown charges, are :—

Per 100 tons (Bombay).

	Rs.	a.	p.
Docks wharfage and surtax	112	8	0
B. P. T. Railway freight	75	0	0
Unloading at Docks at annas 4 pies 6 per ton	28	2	0
Total ..	215	10	0

which is about 8 annas per ton higher than the Karachi figure. The enormous increase in the Karachi exports in 1924–25 was largely due to the fact that there was a great shortage in the wheat output of Canada and most of the other wheat-producing countries and large demands were made on Karachi's stocks. Apart from this all the factors are usually much in favour of Karachi and it is only in abnormal years that the Bombay trade has assumed large dimensions.

14. *Heavy Seeds.*—The Bombay charges aggregate Rs. 215-10-0 per 100 tons, as in the case of wheat,— or about 7½ annas per ton higher than Karachi. Included in this category are gingellyseed, linseed, rapeseed, and castorseed. It is interesting to note from the statements in Appendix C what wide fluctuations have taken place in ports other than Bombay in post-war years. Thus in 1922-23 Karachi exported 5·7 per cent. of the total exports of castorseed, dropped to 0·1 the following year and partially recovered to 3·7 in 1924-25. At the same time Calcutta advanced from 1·3 to 1·9 per cent. in 1923-24 and then 12·6 per cent. in 1924-25. Bombay, on the other hand shows comparatively steady changes in whichever direction they occur. It is surmised that some factors other than port charges must be operating strongly and

it is suggested that the large exporting firms should be able to supply the explanation.

15. *Groundnuts.*—The Bombay charges amount to Rs. 265-10-0 which works out at 5¼ annas a ton higher than Madras, which exports the bulk of this commodity. The main producing area for groundnuts is within the Madras zone. The recent developments of the port of Madras began to attract trade about 1911 and reached their full effect about 1921. Considering these two factors, the fairly steady increase in the volume of Bombay's exports of groundnuts is encouraging and the crop area and output in Khandesh and Gujerat are steadily increasing. It may be pointed out that the statement on page 4 of the report that "in the case of produce shipped *via* Marmagoa, it is understood that the railway brings it alongside steamers and ships it free of charge" is not correct. The railway charges 1 anna per maund (=Rs 169 per 100 tons), *vide* page 540 of G. I. P. Railway Goods Tariff, Part II.

16. *Cottonseed.*—The difference in favour of Karachi is about 14 annas per ton. It will be observed from the statement at page 14 that the total volume of exports varies enormously, *e.g.*, 1921-22=89,000 tons, 1922-23=183,000. The volume of the Bombay exports has kept fairly steady and 1924-25 registered an increase over the previous year. As in the case of cotton, the geographical factor probably enters largely into the situation and the exporting firms should be in the best position to explain the fluctuations.

17. *Manganese ore.*—The Bombay charges work out at about 14 annas a ton higher than the Calcutta quotation. Reference has been made earlier in this note to the great disparity in railway freights. On distance the freight to Bombay should be about Rs. 1-5-0 a ton less than to Calcutta instead of which it is 7 annas more. The actual bed-rock difference in rates between Thumsar Road and Calcutta, and Thumsar Road and Bombay (that is the amount by which the B. N. Railway could underquote the G. I. P. Railway route), is Rs. 2-2-1 per ton, so that in order to give Bombay an equal chance with Calcutta, the Bombay Port charges would required to be reduced by over Rs. 3 per cent. which of course is impossible as the Port charges only total about Rs. 2-8-0 per ton. There does not appear to be any

remedy as long as block rates are allowed. The B. N. Railway which feeds the Port of Calcutta, is within its rights in diverting trade to Calcutta and is only following normal railway procedure. It may however be observed the the whole question of border line traffic is being carefully investigated by the G. I. P. Railway with the object of attracting traffic to Bombay.

18. *Exports—Sundry.*—The remaining items of export referred to in the report, but not analysed as regards comparative charges, are—

Wool.—The figures do not call for much comment. The total annual from all Northern India, for which Karachi, is the nearest port of shipment.

The Bombay exports are higher both volume and percentage than the pre-war figures.

Hemp.—This also is a relatively unimportant item, as regards volume, in the export trade, the total exports from India amounting only to about 33, 000 tons, of which Bombay exports approximately one quarter. The reason for the drop in Bombay's percentage figures is probably due to the fact that hemp is being grown in smaller quantities in Bombay and the Central Provinces.

Myrabollams.—The Bombay figures, both volume and percentage, are much higher than pre-war, while those of Calcutta and Madras have decreased.

19. *Imports.*—The report remarks that on the whole Bombay is holding her own in the import trade. No detailed comment appears necessary especially in view of the fact that, as pointed out in the report, import figures are affected by many factors other than handling and storage charges. It may be observed that in Bombay the wharfage charges are about the same as in Karachi and Calcutta, while warehouse charges are much lower.

20. The transhipment of imports to Kathiawar and Coast Ports in order to avoid Imperial Customs Duty is a matter which is engaging the attention of Government and it is hoped that means will be found to take effective action.

B. P. T. Railway costs.

21. With reference to the comparative statements of cost of railing cotton to Bombay and Karachi and shipping seeds from those two ports, given in Appendices H & I of the

Report the figures require to be slightly amended as explained above. The actual difference in local charges in the case of inward cotton is 15 annas per bale in favour of Karachi, of which 13½ annas is in terminal tax and 1½ annas transportation. In the case of seeds the actual difference is Rs. 1-3-8 per ton in favour of Karachi, of which 12 annas is in labour charges at the godown.

22. Reference is made in Mr. Grantham's note (Appendix A) to " the very general impression that the Port Trust Railway is not run economically" and the Committee observe that further investigation of this question must await publication of Mr. Lloyd Jones' report on terminal charges. A copy of the latter has recently been furnished by Government to the Trustees for remarks on the proposals put forward by Mr. Lloyd Jones. The report expressed the opinion that the Port Trust Railway performs its functions in a highly efficient manner but that on the basis of the 1923-24 costs, there were possibilities of effecting certain economies in working expenses to the extent of Rs. 1½ lakhs per annum. This has been done, —the total retrenchments effected in the annual Railway budget during the last three years amounted to over Rs. 5 lakhs or about 20 per cent. and are considerably in excess of the retrenchment proposals put forward by Mr. Lloyd Jones. It may be argued that the fact that such retrenchments were possible proves the contention that the management was extravagant. The Trustees would, however, observe that the case of the Port Trust Railway is not in any way exceptional,—financial considerations have forced practically all the railways in India to adopt similar drastic measures in recent years. Mr. Lloyd Jones observes that the Port Trust Railway was designed and equipped for a traffic considerably in excess of what it has hitherto had to handle and that consequently the capital charges are relatively a heavy burden on the present volume of traffic. It may incidentally be mentioned that the railway was originally designed and laid out in consultation with the main line Railways and according to their views and those of the Chamber of Commerce regarding the volume of traffic it would be required to handle. It handles at present about 48 per cent. of the entire terminal goods traffic of Bombay and Mr. Lloyd Jones recommends that a larger share of the traffic should if possible be allotted

to it with a view to cheapening the running costs. The settlement of the terminal question rests with Government.in the meanwhile every effort is being made to reduce the railway expenditure in every possible direction over and above the drastic retrenchments already effected and the Trustees feel that whatever jusfication may formerly have existed for the charge of uneconomical working that accusation cannot be substantiated to-day.

23. As regards railway charges in Bombay and Karachi, it must be remembered that Karachi is served by one railway, the North Western, which does all the terminal haulage and quotes through rates to the plinths in the Shipping Yard, which are only about a quarter of a mile distant from the export wharves. In Bombay the Port Trust Railway has a haul of 7 miles from Wadala Junction to the Docks, while the storage depots are over 3 miles from the Docks. It is well known that until recently the percentage of working expenses to gross earnings of the North Western Railway was exceptionally high and its net earnings low. The State has had to bear any working deficit including any loss on the terminal work. This naturally has given the Port of Karachi a considerable advantage in railway charges over Bombay where the Port Trust Railway is dependent for its revenue on the terminal allowance paid by the two main line railways for the services it performs, *plus* its local station-to-station earnings which are severely restricted owing to heavy competition from carts and lorries. The Port Trust has not the financial resources of a large Railway and can only look to its revenue from the Docks and land estates to make good any deficiency in its railway earnings. It must also be remembered that the Bombay Port Trust Railway cost in all Rs. 280 lakhs to construct whereas in Karachi the N. W. Railway has not had to provide any elaborate facilities If Karachi had to deal with Bombay's volume of trade she would have to expend a large capital in providing facilities such as exist in Bombay. It is possible that the Karachi charges may have to be increased in the near future in view of large capital undertakings in the shape of permanent quay, works and the entire reconstruction of the East wharf. Including the new loan of 1926 and the loan proposed to be raised in 1927-28 Karachi's debt charges will amount to nearly Rs.34 lakhs per annum. This will eventually fall entirely on revenue, which

is at present bearing only about Rs. 17 lakhs per annum, the rest being charged to capital until completion of the works.

Steamer disbursements.

24. Appendix B of the report gives a statement of normal steamer disbursements at various Indian ports in the case of a steamer of 5,000 tons gross. The figures are inaccurate in several respects and too incomplete to furnish a fair basis for comparison, *e.g.* :—

Port Dues—two payments are shown against Bombay instead of one;

Pilotage—is shown both inwards and outwards against Bombay but only outwards against Calcutta and is omitted altogether in the case of Madras;

Hospital dues—are omitted in the Calcutta column;

Coal—is omitted against Marmagoa, items such as *coal dunnage, stevedoring, tally clerks* should not be included in a comparative statement of this nature.

The result of this and other discrepancies is to show Bombay at a considerable disadvantage with most of the other ports cited. A correct comparison of the charges controlled by the Port Authority as far as can be abstracted from the relative scales, is given below :—

——	Bombay.	Calcutta.	Madras.	Marmagoa.	Karachi.
	Rs.	Rs.	Rs.	Rs.	Rs.
Pilotage in	155	558	125	50	143
Do. out	155	701		50	143
Port Dues	375	750	141	187½	375
Hospital Dues	..	187½	..	..	..
Dock Dues	984	980	..	195	840
Hire of lines or moorings	60	336	480	..	70
Cranage (5 cranes for 14 days)	945	*	350	1,063	945
Water (12,000 gallons) .	27	250	102	81	54
Tug hire	90	100	..	..	150
	2,791	3,862½ (excluding cranage.)	1,198	1,626½	2,720

* Included in the landing and shipping charge.

The main difference between the Bombay and Karachi disbursements as shown in the Committee's statement (Appendix B) is in Stevedoring Dunnage and Tally Clerks, which aggregate Rs.2,879 more in the case of Bombay than in the case of Karachi. These items are not within the control of the Port Trust, but they might well be investigated by the proposed Advisory Committee, especially in view of the fact that it has always been claimed that Bombay is a cheap port for shipping as compared with other great seaports which offer similar facilities for handling passenger and cargo liners.

Volume of trade—Port of Bombay.

25. The following statement shows the tonnage of imports and exports at the Bombay docks and bunders during the past 6 years, and for purposes of comparison the figures of the record pre-war year 1913-14 are also given :—

	Imports.	Exports.	Total.
	Tons.	Tons.	Tons.
1919-20—Docks	2,074,000	2,310,000	4,384,000
Bunders	1,065,000	804,000	1,869,000
	3,139,000	3,114,000	6,253,000
1920-21—Docks	1,995,000	1,962,000	3,957,000
Bunders	1,327,000	788,000	2,115,000
	3,322,000	2,750,000	6,072,000
1921-22—Docks	2,394,000	2,133,000	4,527,000
Bunders	1,584,000	614,000	2,198,000
	3,978,000	2,747,000	6,725,000
1922-23—Docks	2,157,000	2,740,000	4,897,000
Bunders	1,342,000	596,000	1,938,000
	3,499,000	3,336,000	6,835,000

——	Imports.	Exports.	Total.
	Tons.	Tons.	Tons.
1923-24—Docks	1,890,000	2,603,000	4,493,000
Bunders	1,284,000	479,000	1,763,000
	3,174,000	3,082,000	6,256,000
1923-25—Docks	2,192,000	2,630,000	4,822,000
Bunders	1,226,000	411,000	1,637,000
	3,418,000	3,041,000	6,459,000
	Pre-War Figures.		
1913-14—Docks	1,742,000	3,332,000	5,074,000
Bunders	1,735,000	595,000	2,330,000
	3,477,000	3,927,000	7,404,000

The following is the approximate tonnage for the year ending 31st March 1926, the figures are not final :—

1925-26—Docks	2,283,000	2,580,000	4,863,000
Bunders	1,239,000	410,000	1,649,000
Total Tons..	3,522,000	2,990,000	6,512,000

Fluctuations in volume of principal commodities exported and imported.

26. The following statement showing the pre-war figures of principal exports and imports at the Bombay docks and bunders and the relative figures for the past 6 years is of interest showing the fluctuations in the main items of Bombay's trade. It will be observed that Bombay has been badly hit by the great depression in the piece-goods trade,—the reduction in imports as compared with pre-war figures being over 37 per cent.,—and by the falling off in imports of coal by sea. In exports the chief decrease has been in grain, seeds and manganese ore :—

Particulars of the principal items of trade.	1913-14.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	Increase or decrease during 1924-25 as compared with 1913-14.	
								Increase.	Decrease.
				IMPORTS.					
Bricks, tiles, chunam and sand .. .. Tons ..	326,000	303,000	414,000	403,000	343,000	311,000	264,000	..	62,000 Tons.
Coal .. .. .. ,, ..	656,000	75,000	318,000	811,000	552,000	329,000	309,000	..	347,000 ,,
Cotton .. .. Packages.	522,000	502,000	531,000	625,000	632,000	639,000	527,000	5,000	.. Packages.
Firewood .. .. Tons ..	96,000	80,000	83,000	80,000	68,000	70,000	67,000	..	29,000 Tons.
Grain—									
Rice .. .. Tons ..	240,000	798,000	580,000	487,000	337,000	272,000	202,000	..	38,000 ,,
Wheat .. .. ,, ..	27,000	97,000	44,000	115,000	51,000	29,000	7,000	..	20,000 ,,
Other kinds .. ,, ..	31,000	39,000	50,000	51,000	29,000	19,000	14,000	..	17,000 ,,
Hardware .. .. ,, ..	12,000	14,000	20,000	16,000	17,000	20,000	17,000	5,000	.. ,,
Do. .. .. Packages.	125,000	102,000	108,000	65,000	90,000	73,000	89,000	..	36,000 Packages.
Hay and straw .. Tons. ..	22,000	21,000	27,000	28,000	20,000	18,000	16,000	..	6,000 Tons.
Iron and steel .. ,, ..	238,000	77,000	158,000	174,000	228,000	263,000	283,000	45,000	.. ,,
Kerosene oil (packages) Gallons ..	3,164,000	2,280,000	704,000	1,321,000	403,000	891,000	448,000	..	2,716,000 Gallons.
Do. (bulk) .. ,,	35,962,000	43,061,000	33,906,000	40,045,000	37,846,000	48,371,000	49,599,000	13,637,000	.. ,,
Liquid fuel (bulk) .. ,,	*3,523,000*	*19,003,000*	*24,773,000*	*37,087,000*	*40,070,000*	*54,620,000*	*57,508,000*	*53,985,000*	.. ,,
Petrol .. .. .. ,,	*769,000*	*513,000*	*529,000*	*757,000*	*4,577,000*	*4,175,000*	*6,254,000*	*5,485,000*	.. ,,
Machinery, boilers and Railway materials... Tons ..	139,000	80,000	142,000	161,000	201,000	161,000	136,000	..	3,000 Tons.
Piece-goods .. .. Bales and cases ..	452,000	174,000	310,000	165,000	213,000	271,000	284,000	..	168,000 Bales and cases.
State railway and civil stores .. .. Tons ..	18,000	188,000	92,000	74,000	78,000	35,000	18,000	..	.. Tons.

Particulars of the principal Items of trade.	1913-14.	1919-20.	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	Increase or decrease during 1924-25 as compared with 1913-14.	
								Increase.	Decrease.
Sugar .. .. .. Tons ..	225,000	141,000	85,000	165,000	160,000	135,000	192,000	..	33,000 Tons.
Timber	102,000	130,000	141,000	125,000	91,000	92,000	93,000	..	9,000 ,,
Twist and yarn .. Bales ..	49,000	23,000	73,000	102,000	106,000	72,000	70,000	21,000	.. Bales.
Wool .. .. .. Packages.	16,000	21,000	16,000	9,000	13,000	19,000	17,000	1,000	.. Packages.
EXPORTS.									
Banes .. .. .. Tons ..	28,000	8,000	10,000	11,000	13,000	11,000	12,000	..	16,000 Tons.
Coal	106,000	741,000	614,000	327,000	243,000	197,000	175,000	69,000	.. ..
Cotton .. .. Packages.	2,195,000	2,085,000	1,721,000	2,556,000	2,879,000	3,086,000	2,378,000	183,000	.. Packages.
Grain—									
Rice .. .. Tons ..	79,000	219,000	151,000	107,000	101,000	70,000	75,000	..	4,000 Tons.
Wheat .. .. , ..	237,000	22,000	5,000	5,000	4,000	27,000	61,000	..	176,000 ,,
Other kinds .. ,, ..	135,000	86,000	60,000	60,000	78,000	99,000	120,000	..	15,000 ,,
Groundnuts .. .. ,, ..	51,000	37,000	12,000	28,000	42,000	32,000	40,000	..	11,000 ,,
Iron	31,000	7,000	13,000	16,000	30,000	28,000	34,000	3,000	.. ..
Kerosene oil (packages) Gallons ..	4,696,000	5,401,000	3,523,000	5,963,000	4,690,000	5,054,000	4,765,000	69,000	.. Gallons.
Liquid fuel (bulk) .. ,,	571,000	1,302,000	2,359,000	4,029,000	8,161,000	11,185,000	11,885,000	11,314,000	.. ,,
Manganese ore .. Tons ..	612,000	258,000	375,000	250,000	354,000	307,000	244,000	..	368,000 Tons.
Myrabollams .. .. ,, ..	31,000	37,000	23,000	32,000	33,000	35,000	46,000	15,000	.. ,,
Piece-goods .. .. Bales and cases ..	237,000	356,000	310,000	340,000	368,000	381,000	377,000	140,000	.. Bales and cases.
Seeds .. .. .. Tons ..	822,000	380,000	287,000	313,000	509,000	470,000	487,000	..	335,000 Tons
Sugar .. .. .. ,, ..	46,000	55,000	55,000	48,000	58,000	31,000	33,000	..	13,000 ,,
Twist and yarn .. Bales ..	529,000	387,000	279,000	316,000	257,000	211,000	199,000	..	330,000 Bales.

Comparative volume of trade of various ports.

27. The tonnage handled at the four chief ports in India during the past 5 years as abstracted from the Administration Reports, is shown in the following statement, which also gives pre-war figures of 1913-14 for purposes of comparison :—

	Combined tonnage—Imports and exports.			
	Bombay.	Calcutta.	Karachi.	Madras.
1920–21	6,072,000	5,278,000	1,151,000	849,000
1921–22	6,725,000	3,982,777	1,131,000	874,000
1922–23	6,835,000	3,572,000	1,493,000	976,000
1923–24	6,256,000	4,031,000	1,775,000	985,000
1924–25	6,459,000	4,440,000	2,555,000	1,117,000
	Pre-War Figures.			
1913–14	7,404,000	6,049,000	2,550,000	798,000

Bombay's tonnage, Docks and Bunders, is still about 13 per cent. below pre-war but the Docks tonnage alone is now within 5 per cent of the record pre-war figure. Calcutta is below pre-war ; Karachi has now reached its pre-war level and Madras shows an increase of about 40 per cent.

Conclusions.

28. After careful examination of the facts disclosed in this investigation, the following general conclusions may be deducted :—

(1) At a time of world wide industrial and trade depression it is obvious that a port like Bombay, whose prosperity is so largely dependent on its great local industries. must suffer to a relatively greater extent than distributing ports such as Karachi, which are not in themselves industrial centres and which rely chiefly for their trade on the agricultural produce of the hinterland. Considering the depression in the textile industry and the restriction of overseas trade in all industrial commodities, it is considered that Bombay's trade returns for the past two years may be regarded as satisfactory and that there is no reason to take a pessimistic outlook as to the future of the port.

(2) It cannot be denied that there has been some diversion of trade from Bombay during the past four years, chiefly in exports of cotton and seeds *via* Karachi and manganese ore *via* Calcutta. The probable reasons are stated in paras. 6, 8, 10 and 11 of this report.

(3) The chief factors which operate against Bombay as a port of export are :—

(*a*) the terminal tax of Re. 1 per bale on cotton :
(*b*) heavy capital expenditure on port and terminal railway facilities and high Municipal taxation ;
(*c*) disparity of railway rates on manganese ore to Bombay as compared with Calcutta ;
(*d*) high rents, establishment, labour and insurance charges.

(4) The remedies which suggest themselves are :—

(*a*) continuance of a policy of drastic economy in all branches of the Port and Railway administration and curtailment of capital works to the essential minimum, with a view to reduction in port and transportation charges ;
(*b*) replacement of terminal tax on cotton by some more equitable form of taxation ;
(*c*) allotment of a larger share of terminal goods traffic to the Port Trust Railway, in order to lower the ratio of working costs and thereby reduce terminal and local charges ;
(*d*) extended use by exporters of the facilities provided by the Port Trust for storage and for railing export cargo from depots to Docks ;
(*e*) reduction of insurance charges, especially on cotton.

THE EFFECT ON TRADE OF THE HEAVY PROGRAMME OF DEVELOPMENT.

No. 4155-E. of the 3*rd March*, 1926.

From the Government of Bombay, Finance Department to the Chamber.

I am directed by Government to thank you for your letter No. 1524-333 of 18th June, 1925, on the subject of the indebtedness of Government and the local bodies in Bombay and its effect on trade and industry. Government welcome the service which the Chamber has rendered to the public in raising this important question and it is hoped that the following information which Government place at its disposal will enable the Chamber to form a correct estimate of the

effect of the capital expenditure of Government and the local bodies on the trade of the Presidency.

2. To begin with the loan commitments of Government as distinguished from those of the local bodies, they may be divided into three main classes; the Bombay Development Scheme, Irrigation and Other purposes.

Bombay Development.—Bombay Development includes Back Bay Reclamation, Industrial Housing Schemes and Suburban Schemes. The second *ad interim* report of the Advisory Committee on the Back Bay Reclamation has recently been issued. It will be seen therefrom that the latest estimate places the cost of the whole scheme at 11 crores. The expenditure incurred up to 1st October 1925, was Rs. 534 lakhs. The Majority Report of the Committee recommends the completion of blocks 1, 2 and 8 and reviewing the whole situation again in 1927-28 when the dredging of the military area in block 8 is approaching completion. The estimated expenditure from 1st October 1925 for completing the three blocks is 191 lakhs. Government have not yet arrived at any conclusion on the reports, but in the existing circumstances it is not likely that they would commit themselves to any larger expenditure on the scheme.

3. The scope of the industrial housing scheme has been greatly restricted as mentioned in your memorandum. The estimate of that is now placed at 3½ crores, out of which the sum of Rs. 314 lakhs was spent till the end of the year 1924-25 and the rest of the capital expenditure will be incurred in the current year. It is not intended to proceed any further with the suburban schemes until a demand for land actually springs up. The estimate on schemes already sanctioned is 4½ crores but considerable modifications and reductions are contemplated after the recommendations of the Special Advisory Committee are received. It is possible that the revised estimates may be under 3 crores. Rs. 236 lakhs were spent till the end of the year 1924-25.

4. You will notice that these revisions will reduce the estimate of the Bombay Development schemes from 30 crores to 13¾ crores. *These figures are exclusive of interest and sinking fund charges* just as the original estimate of 30 crores excluded those charges. A record of the debt position of the Development Department will be found in annexure

No. 1 which gives a statement of the debt charges of the Bombay Development loan and the advances obtained by the Government from the Government of India for their own purposes of the local bodies. It will be seen therefrom that the loans obtained or to be obtained by the Development Department till 1926-27 total Rs. 1,183 lakhs plus Rs. 255 lakhs, its share of the Bombay Development loan, or Rs. 1,438 lakhs in all. Statement No. II gives the annual debt charges for the service of their loans incurred by the various Departments and the local bodies. It will be seen that the Development Department will have to pay Rs. 89 lakhs for the service of its debt in 1926-27. 46 lakhs out of it will be paid from revenue and the rest from capital. Out of the 46 lakhs paid from revenue, Rs. 20 lakhs is the sum which the Government of Bombay are providing immediately out of their revenues to meet the interest and liquidate the capital expenditure on their possible losses, on the Back Bay Scheme within 60 years. These losses, on the assumption that the figures of the Majority Report are substantially accurate, and their recommendations will be adopted, are approximately three crores at their present value, but it is intended to review the position annually and to provide in each year's budget a sum sufficient to meet the interest and sinking fund charges on the loss as it may be estimated after the annual review. You will thus see that Government have not been slow in making provision for meeting the loss on Back Bay Reclamation which in present circumstances seems to be inevitable and have no intention of letting it mount up at compound interest to the fanciful figures quoted by some of their critics. At the same time it is but fair that the deficit on a scheme of this nature should be spread over more than one generation.

5. *Irrigation.*—The estimated capital expenditure on the irrigation projects of this Government comes to Rs. 34 crores. Of this, Rs. 1,782 lakhs is for the Lloyd Barrage, Rs. 891 lakhs is the pre-Reform Irrigation debt taken over by the Government from the Government of India and the rest represents the expenditure incurred and to be incurred on other irrigation works. Of the latter, those still under construction are the Pravara River Works, the Nira Right Bank Canal Project and the Nira Valley Development Project.

The Pravara Works have very nearly been completed. Of the total estimated cost of Rs. 469 lakhs for the Nira Right Bank Canal Project, the expenditure incurred up to 1924-25 was Rs. 329 lakhs and the probable expenditure in 1925-26 is 24 lakhs. The Nira Valley Development Project is estimated to cost 132 lakhs. It was approved by the Legislative Council and sanctioned by the Secretary of State in 1924. The probable expenditure on the project till the end of March 1926 is about 2 lakhs. Under the Devolution Rules, the pre-Reform irrigation debt need not be redeemed unless the local Government chooses to do so. Interest on it at the flat rates sanctioned by the Government of India comes to 32 lakhs. Statement II shows the interest on the other irrigation projects met out of revenue as well as that paid out of capital for the Lloyd Barrage Project. Statement No. I shows the debt outstanding on 1st April 1925, on the various irrigation works, the borrowing during 1925-26 and the amounts to be borrowed during 1926-27. As for the redemption of these debts, it is not intended to redeem the pre-Reform irrigation debt. The financial forecast of the Lloyd Barrage is receiving the most careful consideration of Government. The repayments of the loans will be mostly met from capital receipts derived from the sale of lands under the Barrage. An estimate of the revenue from sales is now being worked out, after which the programme of repayment will be prepared. In regard to other irrigation schemes, Government have already entered into an arrangement with the Government of India for redeeming the debt in 60 years by equated annual payments of principal and interest and the first payments of this nature will be made in the current year.

6. *Other Purposes.*—Besides Bombay Development and Irrigations, Statement I will show that Government will have borrowed Rs. 336 lakhs by the end of 1926-27 for other purposes, principally for Civil Works costing Rs. 5 lakhs or more which cannot be financed from revenue. For this debt also Government have agreed with the Government of India to make equated payments of principal and interest to redeem the whole in 30 years.

The only remaining liability is that on the Provincial Loans Account which was inherited by this Government

with the Reforms. The debt is being redeemed by an annual payment of 29 lakhs under the Devolution Rules, and the redemption will be completed in 1932-33.

7. Turning now to the local bodies Statement No. I shows the loans obtained from the Government of India through the local Government and their shares of the Bombay Development loan. Besides that, the Port Trust has borrowed 1,481 lakhs in the open market and 334 lakhs direct from the Government of India. The Bombay Municipality has Rs. 694 lakhs outstanding debt in the open market besides 19 lakhs outstanding from the Vehar Water Works loan obtained from the Government of India direct and 16 lakhs from the Mahim Development loan taken by it from the Provincial Loans and Advance Account. The Improvement Trust has borrowed 678 lakhs from the open market. Sinking funds have been maintained by all the local bodies for the amortisation of their loans from the open market while those obtained by them direct from the Government of India are being redeemed mostly be equated instalments of principal and interest. Statement No. II gives the amounts which the local bodies will have to pay in 1926-27 for the service of the loans obtained by them from the Government of India through the local Government. Arrangements have now been arrived at with all the three bodies for the repayment of these advances. The Port Trust will repay the advances in 30 equated instalments of principal and interest. The Bombay Municipality has agreed to do the same for the advances taken by it for general purposes. It intends to repay its advances for development purposes in seven years after 1930-31 out of the capital receipts from the sale of lands. The Improvement Trust has also agreed to repay its loans to the Government of India in 30 instalments with interest on the amounts outstanding.

8. *Port Trust.* Coming to the future programme of these bodies, the Port Trust says that it has no new schemes under contemplation except the new dock scheme which will not be taken in hand until conditions of trade improve to a point when the provision of additional dock accommodation becomes essential. They contemplate a programme of capital expenditure during the next six years totalling 392 lakhs exclusive of any expenditure on the dock scheme in order to meet

the reasonable requirements of trade and shipping. The Chairman of the Port Trust writes : " As far as the Port Trust is concerned, the Chamber may be assured that the Board of Trustees on which there are five representatives from each of the two Chambers, are fully alive to the absolute necessity under existing financial conditions of refraining from embarking on any new capital work that is not essential for the efficient working of the Port and the annual capital programme of the Trust is framed strictly on these lines. Even after budget provision has been made, sanction to take a work in hand is never accorded unless the immediate necessity can be proved. The Trustees and their executive officers fully realise the necessity of avoiding as far as possible any further burden on the trade of the Port which the charges on additional capital borrowings would involve. At the same time the requirements of trade and shipping have to be reasonably met—if they were not, trade would naturally turn to some other port where adequate facilities are available."

Municipality.—In the Bombay Municipality Sir M. Visvesvaraya's restricted programme of borrowings which contemplates capital expenditure of 4 crores from 1925-26 to 1930-31 is being adopted. Regarding that programme, Sir M. Visvesvaraya himself states : " This provision will, if accepted, lead to actual reduction of taxation besides leaving ample margin in respect of borrowing powers at the end of the six-year period. Under this restricted scale, the financial position will be, as far as can be foreseen, absolutely safe in every respect." This programme of four crores is however exclusive of an estimated expenditure of two crores on drainage. Of the two crores, the Municipal Commissioner estimates that a sum of Rs. 150 lakhs will be adequate till the end of 1935-36.

Improvement Trust.—The Chairman of the Improvement Trust points out that the statement at page 2 of the memorandum of the Chamber that it costs the Improvement Trust between Rs. 5 and 6½ to acquire land is misleading inasmuch as the rates of Rs. 5 and Rs. 6½ relate to land in the rough and not to prepared building-sites. To arrive at the cost of the latter, the value of the land thrown into roads, etc., and the cost of filling, road making, draining and lighting have to be added. Regarding the statement at page 8 of the

Chamber's memorandum, the Chairman says: "It is stated that the Improvement Trust had spent up to 1924 about Rs. 18·5 crores on land acquisition and works. This is not correct. The accounts published at the end of the 1924 report show that the capital account stood at Rs. 1,744 lakhs and included cash and investments—147 lakhs and the value of Schedules C and D handed over to the Board free of cost—71 lakhs. The actual expenditure was Rs. 1,526 lakhs and included Rs. 1,013 lakhs on acquisition and Rs. 513 lakhs on works, etc. The value of land disposed of was 614 lakhs. The programme provides for a further expenditure after March 1924 of 575 lakhs. The operations of the Improvement Trust were never meant to be a source of profit but they are well within the financial forecast and do not threaten to be a burden on the general revenues and hence on the trade and industry of the city.

9. As for the utility of this expenditure, it is presumed that the Chamber will not question the benefit of the expenditure on irrigation. Deccan irrigation was never expected to be productive in the ordinary sense, but the works already constructed have more than justified the expenditure on them by their protective value as an insurance against famine. They have been of incalculable benefit to the agriculturist. The value of his land has increased manifold by the existence of the canals. They have indirectly benefited Government not only through the contentment and peace of the ryots but also through the return in the shape of assured land revenue and indirect taxes which the prosperity of the people has brought in its train. We have just raised the water rates on some of these canals and have under contemplation an irrigation cess bill which, if accepted by the Council, will enable Government to get a fair return on the money spent by them on these canals. It is unnecessary for Government at this stage to add to what has already been said about the Lloyd Barrage. The project is of immense importance to the whole province of Sind and is expected to be productive.

The Reclamation Scheme of the Bombay Development has failed financially owing to the inability of the dredger to work up to estimates. As explained above, Government are alive to the situation and have taken steps to redeem the

anticipated deficit by means of interest and sinking fund payments spread over a long period of years. Neither the industrial housing nor the suburban development scheme can be said to have been financially successful, but as explained above, the scope of these operations has now been limited to the barest minimum, and there is no reason to believe that the chawls with the contribution received from the Cotton Cess will not pay for themselves when the reluctance of the workers to inhabit them has been overcome. In so far as the service of the debts on these schemes requires additional taxation, they may be said to be a burden on the trade and industry of the Presidency, but it cannot be said that the burden is too heavy for the trade and industry of this great City and Presidency to bear. It will not perhaps be out of place to quote the following from the report of Sir M. Visvesvaraya on Municipal Retrenchment and Reform :—

"Whatever the defects of particular measures may be there can be no doubt that the development schemes as a whole will prove of incalculable value to the City. They have already brought many much-needed conveniences to the public. Trunk avenues, which were long in demand, have been constructed straggling roads have been straightened and widened, congested areas opened up, and many miles of bituminous roads put down. Land is being reclaimed from marshy areas and from the sea. The harbour is being improved, docking facilities are constantly undergoing extension. The housing of industrial labourers has received attention and new extensions are being planned for residential buildings. Several new fire stations and markets have been added. The water supply will soon be doubled. These measures cannot fail to bring increased revenues to the Corporation, help to promote trade and raise Bombay nearer to the standard of European cities in all that is best in modern Municipal life. On the whole, the City has special reason to be grateful for the forward move taken by Government from time to time."

Regarding the Port Trust charges and their effect in diverting the trade of this Port to rival ports, Government have received a separate communication from the Chamber to which a separate reply will hereafter be sent.

10. The Chamber will have been assured by the foregoing statement that Government are fully alive to the nature and extent of their capital liabilities. In most cases they have already arranged with the local bodies on the one hand and the Government of India on the other for the amortisation of their loans within reasonable periods. The repayment

programme for the Lloyd Barrage is being prepared. The whole position regarding Bombay Development is being carefully considered and in the meantime steps have been taken to redeem what is now estimated to be the probable loss on the Back Bay Reclamation.

11. I am now to turn to the two specific questions raised in the memorandum of the Chamber regarding the effect of the heavy borrowings. The Chamber states that borrowings of this province together with those of other provinces must presumably be contributing materially towards monetary stringency. The history of the last few months must have dispelled the fear of monetary stringency. We have to go back to pre-war years to find the normal trade of the country being carried on in the busy season at such low rates of interest and with such comparative ease in the money market as are prevailing now. It may further be pointed out that these loans have come not from the short-loan market but from the investment market, mostly through the Government of India. If Government borrows the money and spends it on an unproductive purpose such as meeting a deficit in the budget, it is likely to be spent more as wages and salaries than on material goods. But in the case of these loans, the money has been spent on productive purposes in buying goods and machinery as well as in paying wages to workers. Even for the periods during which the money borrowed by Government is not spent it has remained with the Imperial Bank and has therefore been available for the short term requirements of trade. In these circumstances, Government find it difficult to understand the Chamber's contention that the money finds its way into the hands of those who do not circulate it and is lost for the time being to traders. The money has been spent by Government on productive purposes just as if it had been borrowed by the industrialist.

12. It is asserted further by the Chamber that "that part of it which is spent out of India must cause definite stringency even if the effect is only to stop the normal expansion of the currency." The argument has not been developed, and is not easy to follow. But it may be pointed out that what the Chamber calls 'the normal expansion of currency' could not have taken place since 1920 as the rupee sterling rate or the rupee gold rate is not fixed. The spending of the money out of India would only therefore mean that the balance

of trade in India instead of being liquidated in gold and silver bullion would to that extent be liquidated in goods and machinery. As for the effect of Government's heavy borrowings on the capital or long-term loan market, it is not established that these borrowings have had the effect of diverting money which would otherwise have gone to finance private industrial enterprise. Statements Nos. III and IV and the attached graph* show that the rate of interest in India has been falling at a steadier rate than in England. In the post-war depression the industrial demand for capital has not been large. It is economically desirable that Government should borrow when the industrial demand is weak. The recent success of the Karachi Port Trust Loan and present high prices of Government securities are evidence of the preference of the investing public for gilt-edged securities over industrial investments.

13. Coming to the second question, namely, the effect of the borrowings and the heavy annual charges and commitments on the trade of the Port, the matter is being considered with special reference to Port Trust charges and trade figures in another case. It has been stated before that inasmuch as these charges require additional taxation, they must necessarily handicap trade to that extent. But apart from any special taxes of the nature of transit duties which may directly affect the trade of the Port in a prejudicial manner it cannot be asserted that the taxation which the very position of Bombay as a great industrial and trading centre renders necessary is too heavy for the resources of Bombay to bear. Statement V attached herewith shows the extra taxation imposed by Government since 1920 together with the taxation proposed to be introduced at the next session of the Legislative Council. It will be noted that with the exception of the cotton duty, the effect of which is a question for consideration, there is no tax which has a direct prejudical effect on the trade of the Port; nor is the total volume of new taxation imposed by this Presidency out of proportion to its growing needs since the Reforms or unduly heavy as compared with similar taxation imposed by other provincial Governments since 1920.

14. In view of the general interest of the questions discussed in this letter a copy is being forwarded for information to the Indian Merchants' Chamber.

* Not printed.

STATEMENT I.

Statement of Debt Charges.

(In thousands of Rupees.)

	Debt outstanding on 1st April, 1925.	Estimated borrowings during 1925-26.	Proposed to be borrowed during 1926-27.	To be repaid during		Total Outstandings.	Annual charges.		Accumulations of Sinking Fund up to 31st March, 1926.
				1925-26. (*a*)	1926-27. (*b*)		Interest.	Sinking Fund.	
I. DEVELOPMENT.—									
(*i*) Bombay Development Loan of 1920	9,38,93*	..	..	..	..	9,38,93	66,17†	5,88‡	69,64§
(*ii*) Other debts.—									
Development Department	9,18,00	1,85,00	80,00	..	..	¤11,83,00	67,50	..	..
Bombay Port Trust ..	2,63,20	..	..	3,41	3,60	2,56,19	15,73	..	..
Bombay Improvement Trust	4,06,00	70,00	50,00	10,00	10,00	5,06,00	28,92	..	..
Bombay Municipality ..	6,95,00	90,00	70,00	28,30	7,06	8,19,64	46,91	..	..
II. IRRIGATION.—									
Lloyd Barrage	1,61,81	2,54,00 **28.74**	62,13	..	..	5,06,68	26,87	..	..
Other Irrigation . ..	1,40,17	20,00 **13,43**	26,01	24	35	2,08,32	11,80	..	..

III. Other Purposes.—	2,27,14	30,00 **20,00**	65,34	2,84	3,67	3,35,97	18,56	..	..
Surplus	62,17	62,17	..	..	..	..	..	..	..
Total ..	38,12,72	6,58,00	3,53,48	44,79	24,68	47,54,73	2,82,46	5,88	69,64
IV. Pre-Reform Debts—									
Irrigation	8,90,60 ‖	..	..	..	..	8,90,60	32,07	..	..
Provincial Loan Account .	1,90,40	..	..	..	29,00	1,61,40	9,10	..	..

* The figures for the local bodies are exclusive of loans obtained by them from the open market or direct from the Government of India. They include only the advances obtained by the bodies through the Local Government.

† Out of this 47,94 will be recovered from the Bombay Municipality, Improvement Trust and Port Trust, Bombay.

‡ *Vide* remarks in the Development Department memorandum (budget).

‖ Not repayable under Devolution Rules.

§ Includes 6,44 and 10,68 on account of accumulations in the Sinking Fund maintained by the Bombay Improvement Trust and the Bombay Municipality, respectively.

(*a*) and (*b*) For explanation please see remarks under "21, Reduction or Avoidance of Debt" and under "Debt, Deposits and Advances."

Figures in bold type in column 3 represent amounts from surplus in column 2.

Distribution of 9,38,93	Lakhs. Rs.
Development Department	255.5
Improvement Trust	370
Bombay Municipality	125
Bombay Port Trust	188.5

(Revised.)

STATEMENT II.

Debt Charges in 1926-27.

(ooo's omitted.)

	Total Debt Charges.	Paid out of Revenue.	Paid out of Capital.
DEBT OF	Rs.	Rs.	Rs.
Development Department	88,58	*46,00	42,58
Lloyd Barrage	26,87	10,00	16,87
Other Irrigation Work	12,15	12,15	*Nil.*
General Purposes	22,23	22,23	*Nil.*
PRE-REFORM DEBT.			
Irrigation	32,07	32,07	*Nil.*
Provincial Loan Account	38,10	9,10	†29,00
	2,20,00	1,31,55	88,45
LOCAL BODIES.			
B. P. T.	35,31	35,31	*Nil.*
Bombay Municipality	64,99	64,99	*Nil.*
Improvement Trust	66,40	‡66,40	*Nil.*
Total ..	1,66,70	1,66,70	*Nil.*
Grand Total ..	3,86,70	2,98,25	88,45

* Includes 20 lakhs from the general revenues.

† Annual repayment of capital made by the Local Government to the Government of India from their balances.

‡ Paid out of the general account but under Section 77 (*i*) of the Improvement Trust Act any deficit in the general account is to be debited to the capital account and met if necessary from loan.

STATEMENT III.

GOVERNMENT OF INDIA SECURITIES.

AVERAGE MONTHLY PRICES.

$3\frac{1}{2}\%$ *Government Paper (Small Clean Pieces).*

Face Value=Rs. 100.

Year.	1914.	1920.		1921.		1922.		1923.		1924.		1925.	
Month.	Rs.	Rs.	%	Rs.	%	Rs.	%	Rs.	%	Rs.	%	Rs.	%
January		60	5·83	55	6·36	58	6·03	58	6·03	65	5·38	67	5·29
February		59	5·93	55	6·36	57	6·14	59	5·93	66	5·30	67	5·29
March		59	5·93	55	6·36	57	6·14	62	5·64	66	5·30	68	5·14
April		59	5·93	67	5·22	57	6·14	63	5·55	69	5·07	68	5·14
May		59	5·93	62	5·64	59	5·93	66	5·30	68	5·14	69	5·07
June		59	5·93	59	5·93	59	5·93	64	5·46	67	5·29	70	5·07
July	97	59	5·93	61	5·73	58	6·03	65	5·38	67	5·29	69	5·07
August		59	5·93	60	5·83	58	6·03	66	5·30	67	5·29	69	5·07
September		58	6·03	61	5·73	59	5·93	66	5·30	64	5·46	69	5·07
October		52	6·73	60	5·83	59	5·93	63	5·55	66	5·30	68	5·14
November		56	6·67	60	5·83	59	5·93	62	5·64	66	5·30	69	5·07
December		53	6·60	60	5·83	58	6·03	64	5·46	66	5·30	69	5·07

IV.

BRITISH AND INDIA GOVERNMENT STOCKS AND BRITISH SECURITIES.

Stock Exchange Prices.

$2\frac{1}{2}\%$ *Consols.* (*Closing Prices.*)

Face Value=£ 100.

Year.	1921.		1922.		1923.		1924.		1925.	
Month.	£	%	£	%	£	%	£	%	£	%
January	..	..	..	..	55	4·54	55	4·54	57	4·38
February	..	..	51	4·90	56	4·46	57	4·38	57	4·38
March	..	..	..	..	58	4·31	56	4·46	57	4·38
April	..	..	56	4·46	59	4·23	57	4·38	57	4·38
May	..	..	..	..	59	4·23	57	4·38	57	4·38
June	..	..	57	4·38	59	4·23	56	4·46	56	4·46
July	48	5·20	57	4·38	58	4·31	56	4·46	56	4·46
August	49	5·10	59	4·23	58	4·31	57	4·38	56	4·46
September	47	5·31	57	4·38	59	4·23	57	4·38	55	4·54
October	48	5·20	58	4·31	58	4·31	57	4·38	56	4·46
November	48	5·20	57	4·38	58	4·31	58	4·31	55	4·54
December	49	5·10	56	4·46	57	4·38	58	4·31	56	4·46

STATEMENT V.

(In Lakhs.)

Tax.	Year.	Amount of Revenue.	Remarks.
		Rs.	
Entertainment Duty ..	1923	723	The figure indicates next year's estimate.
Court Fees	1922 (for 2 years only)	15,00	It was re-introduced during 1924-25 and 1925-26 but rejected by Legislative Council. It will be introduced again in the Legislative Council next time. The figure indicates estimated loss if not sanctioned.
Indian Stamp Acts (amendment).	1922 (4 years)	20,00	Expires next year and to be re-introduced. The figure indicates the loss if it is not sanctioned.
Totalisator	1925	18,00	....
Transfer of Property ..	1926-27	11,00	To be introduced.
Cotton Duty D.D. ..	1920	20,00	Income during previous years :— Rs. 1920-21 .. 5,03; 1921-22 .. 19,89; 1922-23 .. 21,64; 1923-24 .. 20,53; 1924-25 .. 17 46; 1925-26 .. 20,00
Total Rs. ..	..	91,23	

COTTON INDUSTRIES (STATISTICS) ACT.

ACT NO. XX OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 25th March, 1926.)

AN ACT TO PROVIDE FOR THE REGULAR SUBMISSION OF RETURNS OF QUANTITIES OF COTTON GOODS MANUFACTURED AND COTTON YARN SPUN IN BRITISH INDIA.

Whereas it is expedient, notwithstanding the repeal of the Cotton Duties Act, 1896, to provide for II of 1896, the regular submission of returns of the quantities of cotton goods manufactured and cotton yarn spun in British India; It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Cotton Industry (Statistics) Act, 1926.

(2) It extends to the whole of British India.

Definitions.

2. For the purposes of this Act, unless there is anything repugnant in the subject or context,—

(*a*) "cotton goods" or "goods" includes all tissues and other articles (except yarn and thread) woven, knitted or otherwise manufactured wholly or partly from cotton yarn;

(*b*) "cotton yarn" or "yarn" means yarn wholly or partly composed of cotton fibres;

(*c*) "mill" means any building or place where cotton goods are woven, knitted or otherwise manufactured, or where cotton yarn is spun, by machinery moved otherwise than by manual labour, and includes every part of such building or place;

(*d*) "owner", in relation to any mill, includes the managing agent or other principal officer of the mill; and

(*e*) "prescribed" means prescribed by rules made under this Act.

Delivery of monthly returns of goods and yarn manufactured by mill-owners.

3. (1) The owner of every mill shall each month prepare and deliver, or cause to be prepared and delivered, to the prescribed officer a return of all cotton goods manufactured and all cotton yarn spun in the mill during the preceding month by machinery moved otherwise than by manual labour, and shall subscribe a declaration of the truth of the return at the foot thereof.

(2) Save as may be otherwise prescribed, every such return shall state, in respect of each description of goods and of yarn, the quantity manufactured during the period to which the return relates, and shall contain such further information, and be in such form and be subject to such conditions as to verification and otherwise, as may be prescribed.

(3) Every such return shall be delivered to the prescribed officer or posted to his address within seven days after the end of the month to which it relates.

Power to inspect mills and take copies of records.

4. (1) Any officer authorized by the Local Government by order in writing in this behalf shall have free access at all reasonable times during working hours to any mill and may at any time, with or without notice to the owner, examine and take copies of, or extracts from, the records of the mill for the purpose of testing the accuracy of any return made under section 3, or of informing himself as to any particular regarding which information is required for the purposes of this Act or any rules made thereunder:

Provided that no officer not especially empowered by the Local Government in this behalf shall be entitled to inspect any record containing the description or formulæ of any trade process.

(2) All copies and extracts and all information acquired by any officer in the inspection of any mill under this section shall be treated as strictly confidential.

Publication of returns.

5. The Governor-General in Council shall, from the returns delivered under section 3, cause to be compiled and published, in such form as he may direct, statements showing for each month the total quantities of goods manufactured and of yarn spun in mills in British India.

Power to make rules.

6. (1) The Governor-General in Council may, by notification in the Gazette of India, make rules consistent with this Act to carry out the purposes thereof.

(2) In particular and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely :—

(*a*) the form of any return required under this Act, the particulars to be contained therein, and the manner in which the return shall be verified ;

(*b*) the nature of the records to be maintained by the owners of mills ;

(*c*) the powers and duties, in regard to the inspection of mills under this Act, of the officers authorized to make such inspections ; and

(*d*) any other matter which may be or is to be prescribed.

Penalties.

7. (1) Any person who—

(*a*) knowingly falsifies any record of manufacture or production kept in a mill, or

(*b*) being required to deliver a return under section 3, knowingly delivers a false return, or

(*c*) omits to make any return required by section 3, or refuses to sign or complete the same, or

(*d*) knowingly does any act, not otherwise punishable under this Act, in contravention of the provisions of any rule made under this Act,

shall be punishable with fine which may extend to five hundred rupees.

(2) Any person who discloses any particulars or other information acquired by him in the inspection of any mill under this Act shall be punishable with fine which may extend to one thousand rupees :

Provided that nothing in this sub-section shall apply to the disclosure—

(*a*) of any such particulars or information for the purpose of a prosecution under section 193 of the Indian Penal Code or under this Act, in respect of any return kept or record made for the purposes of this Act, or

XLV of 1860.

(*b*) of any such particulars or information to any person acting in the execution of any duty imposed upon him by this Act, where the disclosure is necessary for the purposes of this Act.

Exemption.

8. The Governor-General in Council may, by notification in the Gazette of India, exempt from the operation of this Act or of any specified provision thereof, any mill or class of mills, or any goods, or class of goods, specified in the notification.

Protection for acts done under this Act.

9. No suit or other legal proceeding shall be instituted against any person in respect of anything which is, in good faith done or intended to be done under this Act.

Acts affecting Commerce and Industry passed by the Indian Legislature during the year 1926, *in addition to those referred to in Volume I and which have already been printed in this Report.*

GOVERNMENT TRADING TAXATION ACT.

ACT NO. III OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 24th February*, 1926.)

AN ACT TO DETERMINE THE LIABILITY OF CERTAIN GOVERNMENTS TO TAXATION IN BRITISH INDIA IN RESPECT OF TRADING OPERATIONS.

Whereas it is expedient to determine the liability to taxation for the time being in force in British India of the Government of any part of His Majesty's Dominions, exclusive of British India, in respect of any trade or business carried on by or on behalf of such Government; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Government Trading Taxation Act, 1926.

(2) It shall come into force on such date as the Governor-General in Council may, by notification in the Gazette of India, appoint.

Liability of certain Governments to taxation in respect of trading operations.

2. (1) Where a trade or business of any kind is carried on by or on behalf of the Government of any part of His Majesty's Dominions, exclusive of British India, that Government shall, in respect of the trade or business and of all operations connected therewith, all property occupied in British India and all goods owned in British India for the purposes thereof, and all income arising in connection therewith, be liable—

XI of 1922.

(*a*) to taxation under the Indian Income-tax Act, 1922, in the same manner and to the same extent as in the like case a company would be liable :

(*b*) to all other taxation for the time being in force in British India in the same manner as in the like case any other person would be liable.

XI of 1922.

(2) For the purposes of the levy and collection of income-tax under the Indian Income-tax Act, 1922, in accordance with the provisions of sub-section (1), any Government to which that sub-section applies shall be deemed to be a company within the meaning of that Act, and the provisions of that Act shall apply accordingly.

(3) In this section the expression "His Majesty's Dominions" includes any territory which is under His Majesty's protection or in respect of which a mandate is being exercised by the Government of any part of His Majesty's Dominions.

PROMISSORY NOTES (STAMP) ACT.

ACT NO. XI OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 2nd March 1926.*)

AN ACT TO PROVIDE FOR THE VALIDATION OF CERTAIN PROMISSORY NOTES.

Whereas it is expedient to provide for the validation of certain promissory notes stamped with postage stamps of the denomination of two or four annas ; It is hereby enacted as follows :—

Short title and extent.

1. (1) This Act may be called the Promissory Notes (Stamp) Act, 1926.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

Validation of certain promissory notes.

2. A promissory note payable on demand for an amount exceeding two hundred and fifty rupees, executed after the 30th day of September, 1923, and before the 5th day of January, 1925, and stamped with an adhesive stamp or adhesive stamps inscribed for postage and of the value required by the law in force at the time the promissory note was executed, shall not, by reason only of the fact that the stamp or the stamps or any of them is or are of a description other than that required by such law, be deemed for any of the purposes of the Indian Stamp Act, 1899, or of the rules made thereunder, not to have been duly stamped. II of 1899.

INDIAN REGISTRATION (AMENDMENT) ACT.

ACT No. XIII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 9th March 1926.)

AN ACT FURTHER TO AMEND THE INDIAN REGISTRATION ACT, 1908.

Whereas it is expedient further to amend the Indian Registration Act, 1908, so as to enable some Sub-Registrars to exercise and perform the powers and duties of a Registrar to hold an inquiry on denial of execution; It is hereby enacted as follows:— XVI of 1908.

Short title.

1. This Act may be called the Indian Registration (Amendment) Act, 1926.

Amendment of section 35, Act XVI of 1908.

2. To sub-section (3) of section 35 of the Indian Registration Act, 1908, the following proviso shall be added, namely:— XVI of 1908.

> "Provided further that the Local Government may, by notification in the local official Gazette, declare that any Sub-Registrar named in the notification shall, in respect of documents the execution of which is denied, be deemed to be a Registrar for the purposes of this sub-section and of Part XII."

INDIAN FINANCE ACT, 1926.

ACT No. XIX OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 25th March 1926.)

An Act to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to repeal the Cotton Duties Act, 1896, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to provide for the appropriation of certain monies for the purpose of the reduction or avoidance of public debt.

II of 1896. Whereas it is expedient to fix the duty on salt manufactured in, or imported by land into, certain parts of British India, to repeal the Cotton Duties Act, 1896, to fix maximum rates of postage under the Indian Post Office Act, 1898, further to amend the Indian Paper Currency Act, 1923, to fix rates of income-tax, and to provide for the appropriation of certain monies for the purpose of the reduction or avoidance of public debt; It is hereby enacted as follows:—

V of 1898.
X of 1923.

Short title, extent and duration.

1. (1) This Act may be called the Indian Finance Act, 1926.

(2) It extends to the whole of British India, including British Baluchistan and the Sonthal Parganas.

(3) Sections 2 and 4 shall remain in force only up to the 31st day of March 1927.

XII of 1882.

Fixation of salt duty.

2. The provisions of section 7 of the Indian Salt Act, 1882, shall, in so far as they enable the Governor-General in Council to impose by rule made under that section a duty on salt manufactured in, or imported into, any part of British India other than Burma and Aden be construed as if, with effect from the 1st day of April 1926, they imposed such duty at the rate of one rupee and four annas per maund of eighty-two and two-sevenths pounds avoirdupois of salt manufactured in, or imported by land into, any such part, and such duty shall, for all the purposes of the said Act, be deemed to have been imposed by rule made under that section.

Repeal of Act II of 1896.

3. The Cotton Duties Act, 1896, is hereby repealed:

Provided that any person who hereafter exports by sea any goods on which duty has been paid under the said Act may apply, in the manner provided therein, for the repayment as drawback of the duty so paid, and the Customs-collector shall allow such drawback if he is satisfied that such person would have been entitled to receive payment thereof if the said Act had not been repealed.

Postal rates.

4. With effect from the 1st day of April 1926, the schedule contained in the First Schedule to this Act shall be inserted in the Indian Post Office Act, 1898, as the First Schedule to that Act. VI of 1898.

Amendment of Act X of 1923.

5. In sub-section (7) of section 19 of the Indian Paper Currency Act, 1923, for the figures "1926" the figures "1927" shall be substituted. X of 1923

Income-tax and super-tax.

6. (1) Income-tax for the year beginning on the 1st day of April, 1926, shall be charged at the rates specified in Part I of the Second Schedule.

(2) The rates of super-tax for the year beginning on the 1st day of April, 1926, shall, for the purposes of section 55 of the Indian Income-tax Act, 1922, be those specified in Part II of the Second Schedule. XI of 1922

(3) For the purposes of the Second Schedule, "total income" means total income as determined for the purposes of income-tax or super-tax, as the case may be, in accordance with the provisions of the Indian Income-tax Act, 1922. XI of 1922

Appropriation of share of Dawes annuities to reduction or avoidance of debt.

7. The balance of all monies accruing to the Governor-General in Council after the 31st day of March, 1926, as the share of British India in the annuities payable by Germany under the agreement between the Allied Governments and the German Government signed at London on the 30th day of August 1924, which remains after payment out of such monies of such amounts as may be payable to local authorities or other persons by way of reparation for loss or damage due to enemy action in the late war, shall be appropriated and applied for the purpose of the reduction or avoidance of public debt.

SCHEDULE I.

Schedule to be inserted in the Indian Post Office Act, 1898.

[*See section* 4.]

"THE FIRST SCHEDULE.

INLAND POSTAGE RATES.

[*See section* 7.]

Letters.

For a weight not exceeding two and a half tolas	One anna.
For every two and a half tolas, or fraction thereof, exceeding two and a half tolas.	One anna.

Postcards.

Single	Half an anna.
Reply	One anna.

Book, Pattern and Sample Packets.

For every five tolas or fraction thereof	Half an anna.

Registered Newspapers.

For a weight not exceeding eight tolas	Quarter of an anna
For a weight exceeding eight tolas and not exceeding twenty tolas.	Half an anna.
For every twenty tolas, or fraction thereof, exceeding twenty tolas.	Half an anna.

Parcels.

For a weight not exceeding twenty tolas ..	Two annas.
For a weight exceeding twenty tolas and not exceeding forty tolas.	Four annas.
For every forty tolas, or fraction thereof, exceeding forty tolas.	Four annas."

SCHEDULE II.

[*See section* 6.]

PART I.

Rates of Income-tax.

A	In the case of every individual, Hindu undivided family, unregistered firm and other association of individuals not being a registered firm or a Company—	Rate.
	(1) When the total income is less than Rs. 2,000.	*Nil.*
	(2) When the total income is Rs. 2,000 or upwards, but is less than Rs.5,000	Five pies in the rupee.

(3)	When the total income is Rs. 5,000 or upwards, but is less than Rs. 10,000.	Six pies in the rupee.
(4)	When the total income is Rs. 10,000 or upwards, but is less than Rs. 20,000.	Nine pies in the rupee.
(5)	When the total income is Rs. 20,000 or upwards, but is less than Rs. 30,000.	One anna in the rupee.
(6)	When the total income is Rs. 30,000 or upwards, but is less than Rs. 40,000.	One anna and three pies in the rupee.
(7)	When the total income is Rs. 40,000 or upwards.	One anna and six pies in the rupee.
B.	In the case of every company and registered firm, whatever its total income.	One anna and six pies in the rupee.

PART II.

Rates of Super-tax.

In respect of the excess over fifty thousand rupees of total income : —	Rate.
(1) in the case of every Company	One anna in the rupee.
(2) (*a*) in the case of every Hindu undivided family—	
(*i*) in respect of the first twenty-five thousand rupees of the excess.	*Nil.*
(*ii*) for every rupee of the next twenty-five thousand rupees of such excess.	One anna in the rupee.
(*b*) in the case of every individual, unregistered firm and other association of individuals not being a registered firm or a company, for every rupee of the first fifty thousand rupees of such excess.	One anna in the rupee.
(*c*) in the case of every individual, Hindu undivided family unregistered firm and other association of individuals not being a registered firm or a company—	
(*i*) for every rupee of the second fifty thousand rupees of such excess.	One and a half annas in the rupee.
(*ii*) for every rupee of the next fifty thousand rupees of such excess.	Two annas in the rupee.
(*iii*) for every rupee of the next fifty thousand rupees of such excess.	Two and a half annas in the rupee.
(*iv*) for every rupee of the next fifty thousand rupees of such excess.	Three annas in the rupee.
(*v*) for every rupee of the next fifty thousand rupees of such excess.	Three and a half annas in the rupee.

(*vi*) for every rupee of the next fifty thousand rupees of such excess.	Four annas in the rupee.
(*vii*) for every rupee of the next fifty thousand rupees of such excess.	Four and a half annas in the rupee.
(*viii*) for every rupee of the next fifty thousand rupees of such excess.	Five annas in the rupee.
(*ix*) for every rupee of the next fifty thousand rupees of such excess.	Five and a half annas in the rupee.
(*x*) for every rupee of the remainder of the excess.	Six annas in the rupee.

INDIAN FACTORIES (AMENDMENT) ACT.

ACT No. XXVI OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 25th March* 1926.)

AN ACT FURTHER TO AMEND THE INDIAN FACTORIES ACT, 1911.

XII of 1911.

WHEREAS it is expedient further to amend the Indian Factories Act, 1911, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title and commencement.

1. (1) This Act may be called the Indian Factories (Amendment) Act, 1926.

(2) It shall come into force on such date as the Governor-General in Council may by notification in the Gazette of India, appoint.

Amendment of section 2, Act XII of 1911.

2. In section 2 of the Indian Factories Act, 1911 (hereinafter referred to as the said Act)—

(*a*) in clause (2), the *Explanation* shall be omitted ;

(*b*) in sub-clause (*a*) of clause 3, for the words "process for, or incidental to. making, altering, repairing ornamenting, finishing or otherwise adapting for use, for transport or for sale any article or part of an article" the words "manufacturing process" shall be substituted ; and in sub-clause (*b*) of the same clause, for the words "such process" the words "manufacturing process" shall be substituted ; and

(c) after clause (3) the following clause shall be inserted, namely :—

"(4) 'manufacturing process' means any process for or incidental to,

(a) making, altering, repairing, ornamenting, finishing, or otherwise adapting for use, transport or sale, any article, or part of an article, or

(b) refining oil or pumping or filtering water, or

(c) supplying, generating or transforming pneumatic, hydraulic or electrical energy,

and includes the baling of any material for transport."

Amendment of section 3, Act XII of 1911.

3. In section 3 of the said Act, for the figures "1901" the figures "1923" shall be substituted.

Amendment of section 7, Act XII of 1911.

4. In sub-section (1) of section 7 of the said Act,—

(a) after the words "such persons and" the words "if he is fit for employment in a factory" shall be inserted ; and

(b) for the words "whether he is fit for employment in a factory" the words "that he is fit for such employment" shall be substituted.

Amendment of section 11, Act XII of 1911.

5. In section 10 of the said Act, for the words "be provided, maintained and used before a specified date" the following shall be substituted, namely :—

"shall be provided before such date as may be specified in the order, and shall thereafter be maintained and used."

Amendment of section 19, Act XII of 1911.

6. (1) Section 19 of the said Act shall be renumbered as sub-section (1) of that section, and in that sub-section as so renumbered the words "as the case may be" shall be omitted.

(2) To the same section the following sub-section shall be added, namely :—

"(2) The Local Government may, by notification in the local official Gazette, prohibit in any factory or class of factories specified in the notification the cleaning by any person of any part so specified of any mill-gearing or machinery while the same is in motion by the action of steam, water or other mechanical or electrical power."

Amendment of section 21, Act XII of 1911.

7. In sub-section (1) of section 21 of the said Act,—

(*a*) for sub-clause (*ii*) of clause (*a*) the following sub-clause shall be substituted, namely :—

"(*ii*) at the request of the employees concerned, periods of rest, at intervals not exceeding five hours, of not less than half an hour each, the total duration of the periods of rest on that day not being less than one hour for each period of six hours' work done" ;

(*b*) to clause (*a*) the following proviso shall be added, namely :—

"Provided that, in lieu of the periods provided under sub-clause (*i*) or sub-clause (*ii*) there may be fixed for each male person employed for not more than eight and a half hours on each working day, at the request of the employees concerned and with the previous sanction of the Local Government, a period of rest of not less than half an hour, so arranged that no such person shall work for more than five hours continuously, and".

Amendment of section 5, Act XII of 1911.

8. In section 25 of the said Act, the words "woman or" shall be omitted.

Amendment of section 30, Act XII of 1911.

9. In sub-section (1) of section 30 of the said Act,—

(*a*) in clause (*e*) after the word "except" the number and brackets "(*i*)" shall be inserted, and after the words "seasons or" the number and brackets "(*ii*)" shall be inserted;

(*b*) after the words "as it may impose" the words "and in such area as may be specified in the notification" shall be inserted;

(*c*) in the paragraph beginning "in case (*a*)" after the word "sections" the figures "21" shall be inserted;

(*d*) in the paragraph beginning "in case (*b*)" after the word "sections" the figures "21", and after the figures "22" the figures "26" shall be inserted;

(*e*) in the paragraph beginning "in case (*c*)" for the word and figures "and 22" the word and figures "22 and 28" shall be substituted;

(*f*) after the paragraph beginning "in case (*d*) and (*e*)" the following paragraph shall be added, namely:—

"in case (*e*) (*ii*) such class of factories from the provision of sections 26."

Amendment of section 31, Act XII of 1911.

10. In section 31 of the said Act, after the figure "(1)" the words and figure "or sub-section (2)" shall be inserted.

Insertion of new section 32A in Act XII of 1911.

11. After section 32 of the said Act the following section shall be inserted, namely:—

"32A. The Local Government may, subject to the control of the Governor General in Council, by notification in the local official Gazette, exempt on such conditions, if any, as it may impose—

Other special exemptions.

(*a*) any factory or class of factories from the provisions of section 22 in respect of persons employed therein in any engine-room or boiler-house, or

(*b*) any fish-curing or fish canning factory from the provisions of clause (*a*) of section 24 where the employment of women outside the limits provided by that clause is necessary to prevent any damage to or deterioration of any raw material."

Amendment of section 33, Act XII of 1911.

12. In sub-section (3) of section 33 of the said Act, for the words "the occupier shall himself" the words "or during which the person designated does not manage the factory, any person found acting as manager of the factory or, if no such person is found the occupier himself" shall be inserted.

Amendment of section 34 Act XII of 1911.

13. In section 34 of the said Act, for the words "When any accident occurs in a factory causing" the words "When in any factory an accident occurs which causes" shall be substituted, and after the words "occurrence of the accident" the following shall be inserted, namely :—

"or which is due to any cause which has been notified in this behalf by the Local Government in the local official Gazette."

Amendment of section 35, Act XII of 1911.

14. To section 35 of the said Act the following provisos shall be added, namely :—

"Provided that, where the Local Government is satisfied that the conditions of work in any factory or class of factories are such that no contravention of the provisions of Chapter IV is possible in the case of the factory or of factories of that class, as the case may be, the Local Government may, by notification in the local official Gazette, exempt on such conditions, if any, as it may impose, that factory or all factories of that class, as the case may be, from the provisions of this section in respect of persons, other than children, employed therein :

Provided, further, that, where in the opinion of the inspector a muster roll or register kept in a factory

gives the particulars required under this section, he may, by order in writing, direct that such muster roll or register shall be kept in place of the register prescribed under this section, and such muster roll or register shall thereupon, for all the purposes of this Act, be deemed to be the register so prescribed."

Amendment of section 36, Act XII of 1911.

15. For sub-section (3) of section 36 of the said Act the following sub-section shall be substituted, namely :—

"(3) The said notice shall be correctly maintained and kept up to date and any change in the standing orders of the factory shall be entered therein by the manager before such change comes into force and, when any such change is entered in the notice, a copy of the notice or of the order in which the change is made shall be sent in duplicate by the manager to the inspector within thirty-six hours."

Insertion of new section 44A in Act XII of 1911.

16. After section 44 of the said Act the following section shall be inserted, namely :—

"44A. Where a child is employed in any factory and such child has already been employed on the same day in any other factory, the parent or guardian or person having legal custody of or control over or direct benefit from the wages of the child shall be punished with fine, which may extend to twenty rupees, unless it appears to the Court that the offence was committed without the consent, connivance or wilful default of the parent, guardian, or such person as aforesaid."

Employment of children in two factories on the same day.

Amendment of section 49, Act XII of 1911.

17. In section 49 of the said Act, after the word "thereunder" the words and figures "other than an offence under section 33" shall be inserted.

TRANSFER OF PROPERTY (AMENDMENT) ACT.

ACT NO. XXVII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 25th March, 1926.)

AN ACT TO EXPLAIN CERTAIN PROVISIONS OF THE TRANSFER OF PROPERTY ACT, 1882.

IV of 1882

Whereas it is expedient to explain certain provisions of the Transfer of Property Act, 1882; It is hereby enacted as follows:—

IV of 1882.

1. This Act may be called the Transfer of Property (Amendment) Act, 1926.

Short title.

Amendment of section 3. Act IV of 1882.

2. In section 3 of the Transfer of Property Act, 1882, after the definition of the word "instrument," the following shall be inserted, namely:—

"'attested,' in relation to an instrument means attested by two or more witnesses each of whom has seen the executant sign or affix his mark to the instrument, or has seen some other person sign the instrument in the presence and by the direction of the executant, or has received from the executant a personal acknowledgment of his signature or mark, or of the signature of such other person, and each of whom has signed the instrument in the presence of the executant; but it shall not be necessary that more than one of such witnesses shall have been present at the same time, and no particular form of attestation shall be necessary."

WORKMEN'S COMPENSATION (AMENDMENT) ACT.

ACT No. XXIX OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 3rd September, 1926.)

AN ACT FURTHER TO AMEND THE WORKMEN'S COMPENSATION ACT, 1923. VIII of 1923

Whereas it is expedient further to amend the Workmen's Compensation Act, 1923; It is hereby enacted as follows:—

1. This Act may be called the Workmen's Compensation (Amendment) Act, 1926. VIII of 1923.

Short title.

2. In sub-section (2) of section 3 of the Workmen's Compensation Act, 1923, for the words "hides or skins" the following shall be substituted, namely:—

Amendment of section 3, Act VIII of 1923.

"or animal carcasses or parts of such carcasses or in the loading, unloading or transport of any merchandise or in any work in connection with animals infected with anthrax."

NEGOTIABLE INSTRUMENTS (INTEREST) ACT.

ACT No. XXX OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(Received the assent of the Governor-General on the 3rd September, 1926.)

AN ACT FURTHER TO AMEND THE NEGOTIABLE INSTRUMENTS ACT, 1881, AND THE CODE OF CIVIL PROCEDURE, 1908, FOR CERTAIN PURPOSES.

Whereas it is expedient further to amend the Negotiable Instruments Act, 1881, and the Code of Civil Proce- XXVI of 1881

V of 1908. dure, 1908, for the purposes hereinafter appearing; It is hereby enacted as follows :—

Short title. 1. This Act may be called the Negotiable Instruments (Interest) Act, 1926.

XXVI of 1881 2. In section 80 of the Negotiable Instruments Act, 1881, for the words and figures "except in cases provided for by the Code of Civil Procedure, section 532" the words "notwithstanding any agreement relating to interest between any parties to the instrument" shall be substituted.

Amendment of section 80, Act XXVI of 1881.

V of 1908.

V of 1908. 3. In section 117 of the same Act, the words and brackets "(except in cases provided for by the Code of Civil Procedure, section 532,)" shall be omitted.

Amendment of section 117, Act XXVI of 1881.

V of 1908. 4. In the First Schedule to the Code of Civil Procedure, 1908—

Amendment of First Schedule to Act V of 1908.

(1) in sub-rule (2) of rule 2 of Order XXXVII, for the words beginning with the words "for any sum not exceeding" and ending with the words "executed forthwith" the following shall be substituted, namely :

"(*a*) for the principal sum due on the instrument and for interest calculated in accordance with the provisions of section 79 or section 80, as the case may be, of the Negotiable Instruments Act, 1881, up to the date of the institution of the suit, or for the sum mentioned in the summons whichever is less, and for interest up to the date of the decree at the same rate or at such other rate as the Court thinks fit; and

XXVI of 1881.

(*b*) for such subsequent interest, if any, as the Court may order under section 34 of this Code; and

(*c*) for such sum for costs as may be prescribed :

Provided that, if the plaintiff claims more than such fixed sum for costs the costs shall be ascertained in the ordinary way.

(3) A decree passed under this rule may be executed forthwith " ; and

(2) in Form No. 4 in Appendix B, after the words " for costs " the words " together with such interest, if any, from the date of the institution of the suit as the court may order " shall be inserted.

INDIAN COMPANIES (AMENDMENT) ACT.

ACT No. XXXIII OF 1926.

[PASSED BY THE INDIAN LEGISLATURE.]

(*Received the assent of the Governor-General on the 9th September*, 1926.)

AN ACT FURTHER TO AMEND THE INDIAN COMPANIES ACT, 1913, FOR A CERTAIN PURPOSE.

Whereas it is expedient further to amend the Indian Companies Act, 1913, for the purpose hereinafter appearing; It is hereby enacted as follows:— VII of 1913.

1. This Act may be called the Indian Companies (Amendment) Act, 1926.

Short title.

2. In sub-section (1) of section 26 of the Indian Companies Act, 1913, after the word " science " the word " religion " shall be inserted. VII of 1913.

Amendment of section 26, Act VII of 1913.

THE BUDGET.

Extract from the Proceedings of a Meeting of the Legislative Assembly, held at Delhi, on Monday, 28th February 1927.

SPEECH OF THE FINANCE MEMBER INTRODUCING THE BUDGET FOR 1927-28.

Introductory.

Sir—Looking backwards brings little solace to a new Assembly which is called upon to examine the out-turn of past Budgets for which it was not itself in any way responsible. This is the first Budget of His Excellency Lord Irwin's Government: it is the first Budget which this Assembly will deal with, and it is the first to be introduced in this new and spacious Council House in New Delhi. Honourable Members will, therefore, be far more interested in the prospects for the year 1927-28 than in a retrospect of the years 1925-26 and 1926-27. Indeed, with the approaching completion of the first ten years of the Reforms, our eyes and the eyes of India are rightly straining forward to the vision of the future and there is neither need nor inclination for us to brood overmuch over the successes and still less over the failures of the past. I propose accordingly to be as brief as possible in what I have to say to-day about the Budgets for 1925-26 and 1926-27.

Actual outturn of 1925-26.

2. Not that we have any reason for dissatisfaction—quite the contrary—with the financial story of those years. Once again, the final results of the year 1925-26 reveal over-caution in our revised estimates. The audited accounts show an improvement of just over 2 crores on the raised estimate of 1.30 crores. It is difficult to single out any particular head which accounts for this improvement. Customs produced 93 lakhs more than we expected when the revised figures were drawn up, the yield in the last two months of the year being exceptionally high. But this excess was to some extent counterbalanced by failure of other heads of revenue to fulfil anticipations. On the expenditure side, nearly every head contributed to the improved net surplus. The final result is a realised surplus of 3·31 crores. The usual comparative table showing the comparative outturn in each of the last ten years is attached to the printed Budget Speech.

Review of the Years 1926-27.

General Conditions.

3. The visible balance of trade including private imports of treasure for the ten months ended 31st January 1927 was in India's favour by 27·16 crores as compared with 85.76 crores a year ago, this result being largely explained by the fall in the price of jute and cotton and the lateness of the season. Recent figures suggest that the delay will lead to a considerable expansion in the volume of exports in the last months of the financial year. Speaking at the Annual Meeting of the Bombay Stock Exchange on February 11th, the President, Mr. K. R. P. Shroff, correctly described the year as generally good for trade and business, though it continued depressed for the cotton trade. It would have been even more satisfactory, had conditions abroad not restricted business for example, the coal strike in England and the Civil War in China. The fall in the price of cotton though overdue, has temporarily increased the difficulties of the cotton industry, but the ultimate effect of a larger demand following on cheaper production is already bringing its compensations. Uncertainty regarding the stability of exchange militated during the autumn against that feeling of security which is the surest foundation for sound business conditions and accentuated the effects of the lateness of the season. In the money market, the most notable feature of the calendar year 1926 was an exceptional absence of stringency and it is only recently that the seasonal demands for money combined with special reasons for hesitancy in the exchange market and concentrated into the first months of the new year instead of being spread over the period from October onwards have led to a rise in the Bank rate to 7 per cent.—a figure which has been usual at this period of the year but was not touched between May 1925 and February 1927. Even now, the stringency is less marked than in the winters of 1923-24 and 1924-25.

Revenue, 1926-27.

Customs.

4. Customs receipts are expected to exceed the estimate by 1·30 crores, as a result of the buoyancy of the yield from sugar and protective duties. The proceeds in 1925-26 of the sugar duty were 71 lakhs more than for 1924-25 and nearly double those of 1923-24 and were thought to have been inflated owing to the heavy

fall in the world price of sugar in that year. But our cautious estimate of 5·70 crores for 1926-27 has now to be raised by 1·25 crores. Protective duties on steel in spite of their success in giving protection have proved unexpectedly efficacious in bringing in revenue and are now expected to produce 2·85 crores as against an estimate of 2·35 crores. This represents of course the total proceeds of these duties, not simply the excess over what the ordinary revenue duties would have brought in.

Taxes on Income.

5. Taxes on Income are now estimated to bring in 29 lakhs less than Budget estimate of 16·15 crores, but this is due almost entirely to an increase in refunds in connection with double income-tax relief consequent on the reduction in the standard rate of income-tax in Great Britain.

Salt.

6. Our receipts from Salt were fully up to anticipations up to the end of December, but the hope, however. slenderly buttressed, that the new Budget might bring a reduction of duty seems to spring eternal in the breast of the salt merchant and the most recent figures suggest that clearances have been retarded pending the opening of the Budget. If so, the March figures may show a substantial recovery, but I have felt it prudent to place the revised estimate at 6·70 crores, a reduction of 20 lakhs on the original estimate.

Opium.

7. The net receipts from Opium are now estimated at 3·12 crores, and improvement of 86 lakhs on the Budget figure. We were unduly cautious in our forecast of the immediate effect of our new policy of restricting exports, while a poor crop succeeding three successive bumper years led to a saving of 48 lakhs in our payments to cultivators, etc.

Other heads.

8. There is no change in the figure of 6·01 crores for the Railway contribution, and among other revenue heads. I need only mention a special receipt of 31 lakhs on account of German reparation which represents a payment in respect of the period before 1st April 1926 and does not therefore go direct to reduction or avoidance of debt under the provisions of the Finance Act of 1926.

Expenditure, 1926-27.

9. On the Expenditure side the most important variations are an excess of 67 lakhs in the net Military expenditure and a saving of 82 lakhs on interest on deadweight debt. The latter is due to the reduction in the rate of interest paid on new borrowings. The excess on the Military Budget arises mainly from the necessity of increased expenditure on purchase and manufacture of ordnance and other stores amounting to 70 lakhs. Unfortunately this is not a non-recurrent but a recurrent increase explainable by the fact that we have come to the end of our power to draw on the surplus stores left over after the war.

Revised surplus.

10. The revised estimate of revenue comes to 130·25 crores and the revised estimate of expenditure to 127·15 crores as compared with the original estimate of 130·43 crores and 130·38 crores. Thus for the fourth year in succession we are left with a realised surplus. The revised Budget of 1926-27 shows a balance on the right side of 3·10 crores.

11. The following statement shows the main variations in the revised estimate in lakhs of rupees :—

	Better.	Worse.
Customs	1,30	..
Taxes on Income . . .	..	29
Salt	..	20
Opium (net) . . .	86	..
Interest receipts . . .	34	..
Extraordinary receipts . .	36	..
Interest on dead-weight debt .	82	..
Civil Administration . .	18	..
Military Expenditure (net) .	..	67
Other heads . . .	35	..
	4,21	1,16
Total, better . . .		3,05
Budget surplus		5
Revised surplus . . .		3,10

Gross and net estimates.

12. These figures are drawn up on the basis which has been customary for the purpose of the presentation of the Indian Budget for many

years, but, as pointed out by the Public Accounts Committee in their Report on the Accounts of the year 1924-25 they do not, strictly speaking, represent either the gross or the net revenue and expenditure of the Government of India. A break of continuity is always to be deprecated and I have not thought it desirable to depart from the method of presentation sanctioned by past practice. There are indeed drawbacks in any form that might be adopted. But that the present form is, in some ways, inconvenient and may even be misleading is illustrated by our experience in 1926-27. In spite of considerable improvements in the main Revenue heads, it is very surprising to discover that the revised estimate of revenue for 1926-27 actually shows a decline of 18 lakhs as compared with the original estimate. The explanation has to be found in the way in which the Railway figures are brought into the figures of the General Budget. Both the receipts and expenditure on Railway Account, which appear as items in the General Budget, are substantially lower in the revised Budget than in the original. Yet the Railway contribution is exactly as originally estimated and has undergone no change whatever. The revised surplus of 3·10 crores for 1926-27 is accounted for to the extent of rather over 2 crores by a real improvement in our revenue, yet the revised figure for revenue is less than the original. The figures of net revenue and expenditure referred to below give a truer picture in this respect. On the other hand, the net figures tend to obscure the magnitude of the Government of India's activities and of the expenditure which they and the Assembly control. We must turn to the gross figures to get an adequate conception of what these are.

13. The gross expenditure of the Government of India including the working expenses of the Railways and of the Posts and Telegraphs and Irrigation Departments aggregates well over 200 crores. The exact figure is 204·72 crores. Even this figure excludes certain small items of expenditure which are shown net— not gross — in our accounts. I have not imposed on the Finance Department, to whose loyal and exacting labours during the Budget season the Government and the Assembly and in a special degree the Finance Member are deeply indebted, the task of arriving at exact figures in this connection. For the purpose of presentation of the facts to

the House and the country, the gross expenditure figure of 204·72 crores conveys a sufficiently true picture.

14. The task of working out accurate figures of our net revenue and expenditure requires preliminary decisions on many problematical points, for example, the question arises whether expenditure on the collection of taxes should appear as expenditure or as a deduction from the revenue raised by means of those taxes ; or again, whether the interest received on our advances to the Provincial Loans Account should be treated as a deduction from our interest charges or as revenue. Statement D of the Budget sets out the figures of net revenue and expenditure on the same basis as last year. According to that Statement, our net expenditure amounts to 84·07 crores. One fact which the figures of net revenue and expenditure bring out with somewhat startling clearness is the extent to which under the reformed constitution the activities of the Government of India have been transferred to the Provincial Governments, the functions of the Central Government being limited in the main to the defence of India, her relations with the exterior and with the Indian Princes, major communications, the Public Debt and the Currency, some miscellaneous duties in connection with subjects such as surveys archæology and research, and the responsibility for general superintendence, direction and control of the Provincial Governments.

Ways and Means and Public Debt.

15. Before proceeding to set out the figures for 1927-28 I propose to turn next to the Ways and Means Budget and the Public Debt, the portion of the annual financial statement which enshrines the permanent tendencies and results of financial policy. The Ways and Means position may be briefly summarised as follows :—

	(Crores.) Revised, 1926-27.	Budget, 1927-28.
Liabilities.		
Railway Capital Outlay	27·0	25·0
Other capital outlay (including Delhi, Posts and Telegraphs, Vizagapatam Harbour, etc.)	2·0	2·2
Provincial Governments' transactions	8·9	6·4
Discharge of debt (net)	37·0	20·5
	74·9	54·1

Resources.	(Crores.) Revised, 1926-27.	Budget, 1927-28.
Rupee loan (net)	26·0	27·0
Postal Cash Certificates	6·1	5·4
Other unfunded debt (including Postal Savings Bank)	6·6	6·2
Debt redemption	5·1	5·2
Depreciation and Reserve Funds	6·1	2·7
Exchange	10·4	—·5
Miscellaneous (net)	4·4	—2·2
Reduction of cash balance	10·2	10·3
	74·9	54·1

16. Once again the position revealed by these figures is extremely gratifying. The net amount of the new market loan, 26 crores, in 1926-27 was less than the amount of our railway capital expenditure alone, and considerably less than the total figure of productive capital outlay. In 1926-27 against 26 crores borrowed in the open market, we shall have discharged debt amounting to 37 crores, including 8·18 crores of Treasury Bills held in the Paper Currency Reserve. The amount of debt which we expect to have to discharge in India in 1927-28 is about 18 crores, while the tentative figure for the money to be raised by a loan in the open market is 27 crores. We hope to finance practically the whole of our own programme amounting to some 27 crores of capital expenditure on reproductive enterprizes in 1927-28 and the capital programmes of the Provincial Governments also, while asking the market for less than 10 crores of new money. In these circumstances, we have reason to hope that this sum together with the money which we need to replace maturing debt, including if we so decide, conversion of some of the bonds maturing after 1927, will be forthcoming on favourable terms.

17. We have successfully avoided the issue of any new sterling loan since May 1923, and the Budget includes no provision for any external loan in 1927-28. On the contrary, it includes provision for repaying £2·7 million in London.

In this connection, the House will be interested to know that since the end of the financial year 1923-24, the last year in which we issued a sterling loan, up to 31st March 1927, we have spent outside India £26·2 million for purposes of capital outlay and £9·9 million on reduction of sterling debt, a total of £36·1 million. The whole of this outlay has been financed without resort to external borrowing. We expect during 1927-28 to spend £8·7 million on capital account outside India, and £2·7 million on reduction of sterling debt, a total for 1927-28 of £11·4 million. If, therefore, as we hope, we avoid sterling borrowing in 1927-28, we shall have covered about £48 million of capital disbursements outside India without borrowing abroad. Our remittance programme for 1927-28 for purposes of our outgoings both on capital and on revenue account amounts to £35½ million, as compared with a revised estimate of £27½ million for 1926-27.

18. I am once again tempted to invite attention to the market prices of Indian Government securities in India which show how greatly India's credit has improved within recent years.

	Market price on				
	1st February 1923.	1st February 1924.	1st February 1925.	1st February 1926.	1st February 1927.
	Rs. A.	Rs. A.	Rs. A.	Rs. A.	Rs. A.
5 per cent. Tax-free loan, 1945-55	88 4	96 10	97 15	100 12	107 5
3½ per cent. Indian Government rupee loan	57 0	66 0	66 9	70 8	77 7

The following further figures which compare the prices of India stock and other stock in London on certain dates are also very significant and support the conclusion which I drew last years, namely that the credit of the Government of India stands considerably higher in the London market in relation to the British Government and other gilt-edged borrowers than it did either in 1914 or 1923, or, for the matter of that, in 1926. While the prices of British Government

and other securities have actually gone down during 1926, those of India stock show an appreciable improvement :—

	30th April 1914.	30th April 1923.	1st February 1926.	31st December 1926.
India 3 per cent. loan ..	75¼	60¼	58	59¾
India 3½ per cent. loan ..	88¼	70¼	68	71¼
Local loans 3 per cent. stock	87	69⅛	64¼	63⅛
London County Council :—				
3½ stock	97	79⅞	73	72¼
3 per cent. stock	81	68½	63	62

19. The fact which these figures bring out that India 3½ per cent. rupee stock has been quoted for the last year at a figure appreciably higher than that at which India 3½ per cent. sterling stock has been obtainable in London, has led to very considerable transfers of money from India to London in order to take advantage of the higher yield of the sterling stock. In other words, in addition to the reduction of India's sterling debt due to direct Government action, individual Indian investors have been reducing India's external liabilities by themselves buying back the titles to some part of her sterling loans and transferring them into Indian hands. This process may legitimately be regarded as the first step towards India's becoming a creditor nation in the ordinary sense of that phrase. She is, of course, already a creditor nation in the sense that she regularly exports more commodities than she imports, but hitherto she has been content to take payment mainly in the precious metals. The process to which I have referred is one which offers great hopes for the future. It has not however been without some temporary inconveniences, and a major cause of comparative weakness of exchange during the year 1926-27 has undoubtedly been the movement of capital from India to London due to the higher rates for both long-term and short-term money which have prevailed in London for the greater part of the financial year. A fall in the rates for money in London is, I hope, within sight and will be of material assistance to India in helping to consolidate the improved market prices for Indian Government stocks in India.

20. The following statement carries on for a further year the figures regarding India's debt which I gave in my last Budget Speech :—

Statement showing the Debt of India, outstanding at the close of each financial year.

—	31st March 1923.	31st March 1924.	31st March 1925.	31st March 1926.	31st March 1927.
In India :		(In crores of rupees)			
Loans	339·83	358·81	370·38	368·29	374·48
Treasury Bill in the hands of the public	21·59	2·12	..	..	..
Treasury Bills in the Paper Currency Reserve	49·65	49·65	49·65	49·65	41·47
Other Obligations—					
Post Office Savings Banks	23·20	24·79	25·64	27·23	29·12
Cash Certificates	3·13	8·42	13·12	20·90	27·04
Provident Funds, etc.	36·17	39·00	42·39	46·36	51·03
Total Loans, etc.	411·07	410·58	420·03	417·94	415·95
Total other Obligations	62·50	72·21	81·15	94·55	107·19
Total in India	473·57	482·79	501·18	512·49	523·14
In England :		(In millions of £)			
Loans	222·92	244·53	263·39	266·35	265·04
War Contribution	19·71	19·27	18·81	18·32	17·81
Capital value of liabilities undergoing redemption by way of terminable railway annuities	61·31	60·10	58·84	57·53	56·18
Provident Funds, etc.	·04	·13	·16	·21	·27
Total in England	303·98	324·03	341·20	342·41	339·30
		(In crores of rupees.)			
*Equivalent at 1*s.* 6*d.* to the Rupee	405·31	432·04	454·93	456·55	452·40
Total Debts	878·88	914·83	956·11	969·04	975·54
Productive { for Central Government	536·65	557·09	600·05	623·38	654·42
Productive { for Provinces	87·49	97·56	106·43	114·60	119·41
Total Productive	624·14	654·65	706·48	737·98	773·83
Unproductive	254·74	260·18	249·63	231·06	201·71
Total	878·88	914·83	956·11	969·04	975·54
*At 1*s.* 4*d.* to the rupee the figures would be :—	455·97	486·04	511·80	513·61	508·95

21. In the year 1926-27, while our total debt will have increased from 969·04 to 975·54 crores, our sterling debt will have decreased from 456·55 to 452·40 crores. Our productive debt will have increased from 737·98 crores to 773·83 crores, and our unproductive debt will have decreased from 231·06 to 201·41 crores. Satisfactory as these figures are in themselves, they are still more pleasing in their reaction on our Budget expenditure and on the rate of interest at which we

borrow in India whether for new capital outlay for productive purposes or for repayment of maturing debt. Thanks mainly to our policy of making regular provision for reduction or avoidance of debt, we borrowed in the market in India at the rate of 4·69 per cent. subject to income-tax in 1926 as compared with 6 per cent. tax free in 1922, and the charge on the Budget of 1927-28 for interest on dead-weight debt is about 5½ crores less than it was in 1923-24, a saving considerably larger than the total amount of our present provision for reduction or avoidance of debt.

BUDGET ESTIMATES FOR 1927-28.

Revenue.

Customs.

22. The ground is now cleared for the presentation of the figures of revenue and expenditure of 1927-28. I put the net revenue from Customs at 49·15 crores, an increase of 2·75 crores over the original estimate and of 1·46 crores over the revised estimate for 1926-27. Allowance has been made for a reduction of about 40 lakhs in the revenue from protective duty on steel owing to the effect of the new Steel Industry Protection Bill. It is wise to anticipate some reduction in the imports of sugar as compared with the very high figures of the past two years. The reductions under these two heads should, however, be compensated for by the normal growth of revenue under other heads.

Taxes on Income.

23. Under the head of 'Taxes on Income', I put our net receipts at 16·50 crores which is 35 lakhs more than the Budget figure for the current year and 65 lakhs more than the revised estimate. The improvement under this head is due in part to slightly more profitable trade generally and in part to the substitution of tax-subject for tax-free Government of India securities.

Salt.

24. The original estimate of revenue from salt duty for 1926-27 was 6·90 crores and I put the figure for 1927-28 at 7 crores, the increase being justified on the basis of the normal growth in consumption.

25. Under the head 'Opium', we have to allow for a reduction of 10 per cent. in our exports in accordance with the policy announced last year. On the other hand, the considerable reduction which has been effected in the area of cultivation curtails our outgoings. I put the figure for gross revenue from Opium at 3·83 crores, which is 35 lakhs less than the revised figure for the current year, and the expenditure at 91 lakhs which is 16 lakhs less than the figure in the revised estimate for 1926-27. The net revenue will accordingly be 2·92 crores as compared with 3·12 crores in the current year.

Opium.

26. The net receipts from Railways for 1925-26 were considerably below those for 1924-25 and in spite of the increased value of 1 per cent. on the capital charge, the contribution falls from 6·01 crores in 1926-27 to 5·48 crores in 1927-28.

Railways.

27. Our receipts under other heads of revenue are estimated at 15·70 crores, being a reduction of 1·74 crores from the original estimate for 1926-27. This estimate assumes the continuance, pending the inauguration of the Reserve Bank, of the present practice of crediting to revenue the excess over £40 million in the Gold Standard Reserve and the income from investments of the Paper Currency Reserve. The amount of these receipts has, of course, been diminished as the result of the reduction both of the sterling and of the Government of India rupee securities in the latter Reserve.

Other civil revenue heads.

28. Our total estimate of revenue for 1927-28 comes to 128·96 crores as compared with an original estimate of 130·43 crores for 1926-27 and a revised estimate of 130·25 crores.

EXPENDITURE.

29. I estimate our net military expenditure for 1927-28 at 54·92 crores or almost the same figure as the original military estimate for 1926-27, but 63 lakhs less than the revised figure for that year. The disappearance of post-war charges for demobilised officers accounts for a saving of 64 lakhs, but this is counterbalanced by the extra provision necessary for the

Military expenditure.

expansion of the Air Force by increased expenditure on improving the barrack accommodation for both British and Indian troops, and by the necessity for an additional outlay of 80 lakhs on ordnance and other stores to which I have already alluded. The following table exhibits the figures of net military expenditure for each year since 1921-22 :—

1921–22	..	69·81 crores.
1922–23	..	65·27 „
1923–24	..	56·23 „
1924–25	..	55·63 „
1925–26	..	56·00 „
1926–27 (Revised estimate)	..	55·55 „
1927–28 (Budget estimate)	..	54·92 „

Though the Army has still considerable stocks of surplus stores for disposal, it is clear that we have practically come to the end of our power to reduce military expenditure by living upon existing stocks. The true reduction of expenditure in 1926-27 and 1927-28 as compared with the three previous years in considerably larger than the bare figures suggest, if allowance be made for the value of the stocks consumed but not paid for in the earlier years. Only the sternest economy and the strictest vigilance can now prevent our military Budget from showing a tendency to rise rather than to fall, and the present level of expenditure seems to be very nearly the minimum absolutely essential to maintain in a state of full efficiency an army of the strength at present authorized. It will interest the House to know that the figure of 54·92 crores for 1927-28 includes an additional provision of 5 lakhs in consequence of the decision to create the Royal Indian Navy. Of the savings the most important are 15 lakhs in pension charges and 13 lakhs in pay of British officers and troops.

Civil expenditure.

30. The most significant variation in our civil expenditure from the figures of the current year occurs under the head 'Interest on dead-weight debt,' which I put at 10·63 crores as compared with 12·53 crores in the Budget for the current year. I have already drawn attention to the way in which our steady adherence to the policy of making regular provision for reduction and avoidance of debt and confining new borrowings

to productive purposes is bringing in an annual dividend to the tax-payer in the shape of a progressively increasing saving in the charge for interest on dead-weight debt. The saving in gross interest charges is not less striking and the people of India are securing year by year in addition to the tax-payers' saving on interest on dead-weight debt, all the advantages of lower interest charges on the capital which is being newly invested in productive works of development. This benefit is felt alike by the Railways, the Irrigation and the Forest departments, and the Provincial Governments as a whole to whom an improvement in the credit of the Government of India brings a much-valued boon in bringing down the rate of interest they have to pay on the sums borrowed by them from the Provincial Loans Fund or direct from the market.

Beneficial services.

31. For the last two years the Government of India have been seeking gradually to restore some of the cuts made on the advice of the Retrenchment Committee in the Government of India's expenditure on beneficial services. It is no reflection on the Retrenchment Committee to say that some of the cuts were short-sighted. Temporary expedients had to be adopted in the then existing financial situation. It was absolutely essential that expenditure should be reduced and it is to the labours of that Committee that we owe our present ability to take a somewhat longer view. Among the new items of expenditure which have been approved by the Standing Finance Committee I would draw special attention to the five-year programme for the expansion of education in the Frontier Provinces and other territories directly administered by the Government of India. This programme was drawn up by the Department of Education, Health and Lands on the suggestion of the Finance Department and is, we hope, only the first of a series of programmes relating to the other activities of that Department which largely monopolises the privilege, so far as the Government of India is concerned, of watching over those comparatively few services which have not been transferred to the Provincial Governments where expenditure is directly and obviously related to the advancement of the social well-being of the masses of the people. The programmes for additional expenditure on sanitation and other ser-

vices are not yet ready, though individual items of new expenditure on these services are included in the estimates for 1927-28. The educational programme which extends up to 1931-32 involves during the five years, an additional non-recurring expenditure of 29¾ lakhs and a recurring expenditure rising gradually from 4 lakhs in 1927-28 to 10½ lakhs in 1931-32. The total amount of additional expenditure for the year 1927-28 is just under 12 lakhs. So long as the Provincial contributions remain unliquidated, the Government of India have felt themselves precluded from embarking on ambitious projects of optional expenditure within their own domain. But they feel it only right that citizens of the territories directly administered by them should not be required to forego entirely their claim to a share in the surpluses which have enabled and are enabling the Government of India to effect a progressive reduction in the Provincial contributions. The educational schemes, on which the money will be spent, vary widely in character as do the areas for the administration of which the Government of India is responsible. These areas include places as remote from each other as Manipur and the Andaman Islands on the east and Aden on the west and as divergent in area and population as the Province of Delhi and Baluchistan. The five-year programme is entirely based on estimates received from the local authorities of their present and future requirements. By far the major part of the grants will be devoted to the expansion and improvement of vernacular education; and among the more important of the proposals included in the programme are the introduction of compulsory education in the Imperial Capital and the opening of three hundred new primary schools in the North-West Frontier Province. With the funds now placed at their disposal the local administrators will be able to raise and maintain the standard of education in the areas under their charge so far as the peculiar character of those areas admit, up to the standard reached in the neighbouring Provinces of British India.

Posts and Telegraphs.

32. For the year 1926-27 the revised Budget points to a net loss of 7 lakhs as compared with the original estimate of 10 lakhs on the working of the Indian Postal and Telegraph Department to which must be added the loss of 2 lakhs as compared with an original

estimate of 7 lakhs under the Indo-European Telegraph Department. In 1927-28 we expect to improve slightly on these results. The gross receipts of the Indian Postal and Telegraph Department are put at 10·80 crores while working expenses, including 57 lakhs for interest on capital, amount to a slightly larger total resulting in a net loss of Rs. 76,000. Provision has been made under the head of 'Working Expenses' for additional expenditure amounting to 12¼ lakhs for new measures specially designed to improve the pay and allowances of members of the subordinate staff of the Department whose grievances have been receiving the close and sympathetic attention of my Hon'ble Colleague Sir Bhupendra Nath Mitra.

33. The Indian Postal and Telegraph Department is, as the House is aware, treated not as a profit-earning institution but as an organisation whose energies are directed to supplying postal and telegraph facilities to the general public in as full a measure as is compatible with the fundamental principle that the Department should not be a burden on the general tax-payer. Under normal conditions, the working expenses and interest charges should be, as nearly as possible, the same as the gross revenue of the Department. With the gradual improvement in trade, it is permissible to hope that the revenues will grow to an extent sufficient to show a substantial surplus over working expenses and interest charges. But that happy state of affairs is not yet actually in sight. It is clear therefore that any important reduction in the present postal and telegraph rates cannot be secured without saddling the general tax-payer with the necessity of paying a heavy subsidy.

34. In the case of the Indo-European Telegraph Department the estimated net results of working in 1927-28 show a small loss of 3 lakhs which is slightly more than the figure in the current year.

Budget Surplus.

35. Our estimate of the aggregate expenditure of the Government for 1927-28 comes to 125·26 crores. Our estimate of revenue on the basis of existing taxation is, as already stated, 128·96 crores, resulting in a surplus of 3·70 crores.

Effect of reversion to 1*s.* 4*d.*

36. The surplus of 3·70 crores for 1927-28 is arrived at on the assumption that there will be no departure during the year from the established rate of exchange of 1*s.* 6*d.* per rupee. The House will, I know, desire to be informed what effect a reduction of the rate of exchange from 1*s.* 6*d.* to 1*s.* 4*d.* would have on the Budget figures which I have presented. It is by no means easy to arrive at an accurate estimate. In a statement which is being circulated to-day the many and various considerations which have to be taken into account in order to show the effect of a reduction to 1*s.* 4*d.* on the Budget for 1927-28 are set out in some detail. The effect on the Budgets for the following years is also considered in the same statement. The conclusion arrived at is that on the assumption that during the year 1927-28 it will be unnecessary to compensate any Government employees in any way for the loss of approximately 11 per cent. in the value of their wages, the reduction of the ratio to 1*s.* 4*d.* would result in 1927-28 in a total worsening of our position by 5·26 crores. I do not feel that it is my duty to-day on behalf of the Government to make suggestions how the resulting deficit of 1·56 crores should be provided for. The ratio controversy will be discussed on its merits next week and it will be time enough when that controversy has been decided, to consider in detail the reactions of the decision on our Budget. Nor is it my intention to-day to enter into any discussion of the merits of the rival ratios. It is enough to observe that if the Government are correct in their contention that an arbitrary reduction in the exchange value of the rupee will bring no permanent benefit whatever to India while inevitably involving immediate and heavy sacrifices and losses, then surely the large sacrifice involved in the dislocation of the Budget though not necessarily the most serious of the sacrifices that would be incurred, is an important and relevant consideration which it would have been folly for us to ignore or obscure.

Changes in Taxation.

37. The surplus of 3·70 crores is arrived at on the basis of the existing level of taxation. With 5·45 crores of Provincial contributions (apart from Bengal's contribution of 63 lakhs) still unliquidated, it is obvious that we cannot afford

to give away any important portion of the surplus in reductions of taxation if we are to live up to our declared intention of directing our financial policy to the reduction and eventual extinction of the Provincial contributions as soon as may be. We are, therefore, not yet in a position to make full use of the valuable report of the Taxation Enquiry Committee whose recommendations the Government and the country have been studying during the past year. I shall, I hope, have the approval of the House in saying that our general policy as regards taxation ought to be directed first towards a more equitable distribution of its incidence, so far as that may be attainable with due regard to the other canons of taxation and the abolition of those imposts which are obnoxious in principle, such as some of the existing export duties, and that, when our finances permit, we should aim at a gradual reduction of taxation to a level which will give some relief to the tax-payer and leave a larger margin available for the Provincial Governments' needs. Once the Provincial contributions have been extinguished, we shall find ourselves in a freer atmosphere in which we can consider the question of taxation entirely or almost entirely from the stand-point of the Central Administration. With a surplus of 3·70 crores, the House will, I think, not desire us to propose additional taxation for the purpose of increasing the surplus. In 1927-28, therefore, we clearly cannot do more than effect minor changes, the net results of which will not be seriously to modify the surplus of revenue over expenditure.

Export duty on hides.

38. The first proposals which I have to put before the House in regard to taxation affect two of our existing export duties, the export duty on hides and the export duty on tea. The export duty on hides has been condemned by the Fiscal Commission and the Taxation Enquiry Committee as wrong in principle and dangerous in effects. The trade is at present in a depressed condition and the Government have for some years seen no justification for the retention of the duty except on purely revenue grounds. The export duty on skins which is open to some of the same objections, is both more productive and less positively harmful than the export duty on hides, and we do not feel that we are in a position this year to propose its reduction or abolition. We do, however,

propose the immediate abolition of the export duty on hides involving a loss of 9 lakhs of revenue.

Export duty on tea, &c.

39. The export duty on tea brings in approximately 50 lakhs a year. Our finances clearly do not permit of its abolition unless we can find some means of compensating ourselves for the loss involved. Fortunately, we are in a position to make a proposal which will secure the disappearance of the export duty on tea with no ultimate loss to the revenue and at the same time offer definite advantages to the producers of tea. The tea companies are now assessed to income-tax on 25 per cent. only of their total profits, the balance being regarded as agricultural income and therefore not liable to income-tax. The proportion of 25 per cent. was based on imperfect date and later enquiries show that the non-agricultural profits of the tea companies amount to at least 50 per cent. of the whole. The Government, therefore, propose that the export duty on tea should be abolished and that the tea companies should in future be assessed to income-tax at 50 per cent. of their total net income subject to the proviso that where there is a market for green tea and the non-agricultural profits can be exactly ascertained income-tax should be assessed on the total of such non-agricultural profits. The abolition of the export duty on tea costs us 50 lakhs. We expect to get an additional 45 lakhs from income-tax on the non-agricultural profits in 1927-28 rising to 50 lakhs in 1928-29.

Import duty on motor cars, etc.

40. The next proposal which the Government have to make is one which will, I hope, be universally popular. We propose that the import duty on motor cars should be reduced from 30 per cent. to 20 per cent. *ad valorem* and the import duty on tyres from 30 to 15 per cent. After making allowance for the stimulus to imports which this reduction of duty is expected to give, I estimate the cost of this proposal at 10 lakhs only. The reduction is in accordance with the views of the Taxation Enquiry Committee which rightly drew attention to the importance of encouraging the development of motor transport in India. Neither the Government nor, I think, the House would feel perturbed if the Provincial Governments seized the opportunity of this reduction of the import duty

to impose Provincial taxation on the users of motor cars for the improvement and development of their systems of road communication.

Import duty on rubber seeds, etc.

41. There will be found included in the Finance Bill a provision for removing to the list of articles which can be imported free of duty rubber seeds and rubber stumps which are at present subject to a duty of 15 per cent. *ad valorem*. The proceeds of this duty are inconsiderable but it is hampering an important adolescent industry in Burma, whose production promises to become an increasingly valuable item in our export trade. The Government of Burma have made a special representation to the Government of India in support of this concession. We are very glad to be in a position to meet their wishes.

Stamp duty on cheques.

42. I have one more proposal to make for reduction of taxation. The Government have decided to accept the recommendation made independently in several quarters and endorsed by the Currency Commission that the stamp duty on cheques should be abolished. With a view to the development of the banking habit in India we propose at the same time to abolish the duty on other Bills of Exchange payable on demand. For the moment, we do not propose the abolition of the stamp duty on Bills of Exchange not payable on demand which requires further consideration and will involve a loss of about 25 lakhs of revenue. It will be desirable that the abolition of the stamp duty on cheques and other Bills of Exchange payable on demand should not come into force until the 1st of July next in order to give the banks time to make the necessary preparations. The cost of the abolition of the duty on cheques in a full year will be 7 lakhs but is estimated to amount for the nine months in 1927-28 to 5 lakhs only. This loss falls on the Provincial Governments but does not make any very material difference even to those Governments such as Bengal and Bombay, where the bulk of the duty is collected. In these circumstances, the Government do not think it necessary to compensate the Provincial Government for the temporary loss of revenue involved, partly in view of the relief which will be given to those Governments in other directions as the House will presently observe.

and partly because we hope to be in a position a year hence to bring forward proposals for a division of the Stamps Head into Central and Provincial, coupled with a revision of the Devolution Rules which will fully make good to the Provinces what they give up under the head 'Stamps.' The cost of abolishing the duty on other Bills of Exchange payable on demand will fall on Central Revenues, but will not be considerable, and I have felt it unnecessary to make any special provision for it.

Import duty on tobacco.

43. Apart from the loss of 5 lakhs owing to the abolition of stamp duty on cheques which will not affect the Central Government's Budget, the proposed reductions and changes in taxation involve a diminution of our revenue by 24 lakhs. In order partially to cover this loss, the Government propose to increase the import duty on unmanufactured tobacco from Re. 1 to Re. 1-8 per lb., an increase which is fully justified on statistical grounds and while giving some additional protection to Indian grown tobacco will not materially affect the Indian cigarette industry which is now in a strong position. I expect to obtain 18 lakhs from this source.

Net effect on surplus.

44. The net effect of these measures on our estimates for 1927-28 will be a reduction of 51 lakhs under the head 'Customs' and an increase of 45 lakhs from Taxes on Income with the result that our surplus will then stand at 3·64 crores.

Final Proposals.

Surplus recurrent.

45. Our surplus of 3·64 crores for 1927-28 can, I think, reasonably be regarded as a recurrent one. The year 1928-29 will no doubt present us with problems of its own with a further falling off in our Opium revenue and in our receipts from Railways, if the revised Railway estimate for the current year on which the contribution for 1928-29 will be based is not wide of the mark. Special provision will also be necessary in 1928-29 for the premium (which is really deferred interest) on the 5½ per cent. bonds redeemable at 105 in 1928 in so far as these are not converted in advance of maturity. The inauguration

of the Reserve Bank too may entail a temporary diminution in our revenue in the first year or two of its existence. On the other hand, our Customs tariff should continue to show a progressively increasing yield and there is ample room for expansion in our income-tax receipts without any increase of rates and our interest charges, apart from the special item mentioned, are likely to show a further appreciable shrinkage. We are not called upon to take special precautions against a bad monsoon in advance of that much dreaded event.

Provincial contributions.

46. The natural use of a recurring surplus is to reduce Provincial contributions. I propose,—and I am sure that the House will unanimously agree,—that our surplus should be devoted to a permanent reduction by 3½ crores of the Provincial contributions distributed in strict accordance with the provisions of the existing Devolution Rules. This will leave only 1·95 crores of the contributions unremitted, excluding the Bengal contribution. Bengal is entitled to a share in the recurring remission of 3½ crores to the extent of 9 lakhs, so that her contribution of 63 lakhs will be reduced to 54 lakhs. As, however, Bengal will not be paying any contribution during 1927-28, the actual cost to the Government of India of the permanent remission of 3½ crores of the Provincial contributions will amount only to 3·41 crores in 1927-28.

47. Unfortunately, the amount of our surplus is not sufficient to enable us to make a clean sweep of all the Provincial contributions. It falls short of the amount required by 1·81 crores. It is an interesting coincidence that the deficiency is approximately equal to the amount of revenue sacrificed a year ago when the Cotton Excise Duty was remitted. Even more unfortunate is the fact that the permanent remission of 3½ crores while bringing welcome relief to every Province, leaves 37 lakhs out of Bombay's contribution of 56 lakhs still unliquidated. The Bombay Government's Budget is, I am sorry to say, in a very unsatisfactory state. Bombay is faced with a considerable realised deficit on the working of 1926-27 and is under the shadow of a further estimated deficit of 51 lakhs in 1927-28 on other than Development transactions, which will be reduced to 32 lakhs by the remission of 19 lakhs of her contribution, this being Bombay's

share of the 3½ crores. The Bombay Government have made a very strong appeal for help to the Government of India. It is needless for us to embark upon a critical examination of the causes of Bombay's difficulties. Even though we might be inclined not to acquit Bombay altogether of responsibility in the matter, we must in fairness recognise that the existing Devolution Rule 15 regarding the grant to the Provinces of an interest in the proceeds of Taxes on Income which was designed for the benefit of Bombay and Bengal in particular, has altogether failed in its purpose. Any special claims Bengal might have urged in this connection have been liquidated by the relief already accorded; she has been relieved from 1922-23 onwards of the payment of any part of her annual contribution of 63 lakhs, a gift of the aggregate value of 3·15 crores up to 31st March 1927. The only corresponding gift made to Bombay was a special non-recurring reduction of her contribution of 22 lakhs for the year 1925-26 only.

48. In these circumstances, the Government of India have been convinced that a very special effort ought to be made in 1927-28 on Bombay's behalf. We are equally convinced of the inexpediency of altering the existing Devolution Rule for the distribution of relief among the Provinces in a way which would help Bombay at the expense of other Provinces. Some other solution must be found and the Government of India propose to find it by having recourse to the realized surplus of 1926-27. This amounts, as I have already stated, to 3·10 crores. After careful consideration, we have decided that the best way out of our difficulty will be to use a part of this surplus for the purpose of remitting the whole of the remainder of the Provincial contributions for the year 1927-28. This procedure will permit us to meet Bombay's needs in full measure and enable her to balance her Budget for 1927-28 without in any way infringing the rights or arousing the resentment of any of the other Provinces. On the contrary, it will bring them additional and welcome relief. It will carry with it relief to all the Provinces from any liability to pay any contribution to the Central Government in 1927-28. I may add, in order to make the story complete, that we propose also to relieve Coorg of her contribution of Rs. 12,000.

49. The following table shows the distribution of the recurring and the non-recurring remissions in the case of each Province :—

	(Lakhs.) Recurring remission.	Non-recurring remission.
Madras	1,16	49
Bombay	19	37
Bengal	9	54
U. P.	99	52
Punjab	60	26
Burma	31	19
C. P.	8	14
Assam	8	7
TOTAL	3,50	2,58

Special relief to Bombay.

50. These measures will exhaust the surplus in the Central Government's Budget for 1927-28 and reduce to 1·29 crores the estimated surplus in the revised Budget of 1926-27. The proposals so far made regarding the Provincial contributions, while fully meeting Bombay's needs for 1927-28, do nothing to make up to her for the disappointment of her expectations regarding a share in the proceeds of Taxes on Income under Devolution Rule 15 in the past year. In order that the Bombay Government may not feel that we are deaf to her claims on this account, we propose further that a sum of 28 lakhs out of the still remaining surplus for 1926-27 should be devoted to relieving Bombay of one half of her contribution of 56 lakhs for the current year. We propose to couple this special concession with the condition that her Budget for 1927-28 shall show a balance on the right side. I am glad to know from the figures of the Bombay Budget, presented in the Bombay Legislative Council last week, that there is every prospect of this condition being satisfied.

51. There remains a sum of 1·01 crores still left unallocated out of the realised surplus of 1926-27. I have already

observed that the inauguration of the Reserve Bank in 1928-29 may cause some temporary diminution of the Central Government's revenue. It would be undesirable, if we can avoid it, to make any special call on the taxpayer for the purpose of tiding over temporary Budget difficulties connected with the financing of the new Gold Bullion Standard and Reserve Bank. The Government accordingly propose to utilise the remainder of the realised surplus of 1926-27 as a nest egg either for the purpose of relieving the Budgets of 1928-29 and 1929-30 of temporary charges incident to the inauguration of the new currency system or for the purpose of increasing the strength of the reserves to be handed over to the Reserve Banks as cover for the note-issue or for both purposes, according as circumstances dictate.

Revenue Reserve.

52. The procedure which we propose is to open a special Deposit Account and pay into it the whole of the realised surplus for 1926-27. In the estimated receipts for 1927-28, there would be included a payment from this Account to revenue of the sum required to balance revenue and expenditure in 1927-28, on present figures 1·81 crores. The amount finally credited to revenue in 1927-28 would, however, be not this exact amount but such sum as may ultimately prove necessary in order to bridge whatever the final gap may be between the expenditure for the year and the ordinary revenue, apart from this assistance from the special reserve. In order that this may be done, the Government propose to present to the House, at the time when the Finance Bill is taken into consideration, a special supplementary estimate covering the transfer to the special reserve of the surplus of 1926-27.

53. I desire to emphasise clearly the fact that the non-recurrent remission of the Provincial contributions must be regarded as definitely temporary, so that if a recurring surplus is not available a year hence sufficient to enable us to make this remission permanent, it will be necessary either to restore the temporarily remitted contributions wholly or in part or else to propose fresh taxation.

54. The House will recognise that even though the Government are formally safeguarded against the accusation of counting unhatched chickens by the provision that the final portion

of the Provincial contributions is remitted for one year only, they are clearly taking the risk that if the monsoon of 1927 is specially unfavourable, both the Government and the House, and in a special degree the Finance Member, will be faced next year with difficulties which will in a measure be self-imposed.

55. Our proposals are also open to another objection which I should be the last to minimise. They involve a diversion of the realised surplus of 1926-27 from its proper application to the reduction or avoidance of debt. The House will, I am sure, do me the justice of recognising that I have not been backward in insisting on the virtues of strictness and purism in the matter of debt redemption. My defence for this lapse from virtue must be that the complete liquidation of our liabilities to the Provinces in respect of Provincial contributions is a very big prize, justifying a very special effort, and that a succession of realised surpluses has enabled us to outdistance our own fixed programme of debt redemption in the last few years, and that the fixed programme remains unmodified and involves us in any case in a charge of 5·12 crores for reduction or avoidance of debt in 1927-28. We can, I think, justifiably make this concession without denying our principles, in order to secure the advantages for India, economic and social, and the stimulus to the successful working of the Reforms, which will flow from the release of 5·45 crores of revenue to the Provinces for expenditure on those nation-building services which all true friends of India and of the Reforms have so deeply at heart.

56. Finally we should not be unmindful of the fact that so long as Provincial contributions remained unliquidated, the occurrence of a bad monsoon, which would affect Provincial finances more directly and more severely than Central finances, would make the position of the Central Government an uneasy one in the face of demands from the Provinces for assistance from the Central Budget, a state of affairs which will be fundamentally changed once we have ceased to exact any contributions. From the standpoint of our Ways and Means Budget the complete release of the Provincial contributions makes less difference than might at first sight be expected. It is improbable that the Provinces will find it expedient

to embark immediately on heavy additional expenditure, as time will be required for working out plans and programmes. Indeed, so far as the year 1927-28 is concerned, I anticipate that the surplus of 1926-27 will, in effect, remain in our balance and be available temporarily for the avoidance of debt, so that the amount of new money which we shall ask for from the market, when we issue our Rupee Loan in the summer, will not be increased as a result of these proposals.

57. Let me sum up the Government's plans for dealing with the surpluses of 1926-27 and 1927-28. The current year's surplus of 3·10 crores will be reduced to 2·82 crores by the special remission of 28 lakhs of the Bombay Government's contribution for 1926-27. This sum of 2·82 crores will be transferred in its entirety to a special reserve so that the revised estimate for the current year will not exhibit either a revenue surplus or a deficit. The next year's surplus of 3·64 crores will be supplemented by such sum, at present estimated at 1·81 crores, as may be required to be transferred from the special reserve in order that the outturn of the year 1927-28 may also show neither a deficit nor a surplus. The credit balance in the special reserve at the close of 1927-28, at present estimated at 1·01 crores, will be kept in hand as a nest egg for use in connection with the inauguration of the new Gold Bullion Standard and Reserve Bank.

Conclusion.

58. Each of the three Budgets laid before the Second Assembly was not only balanced at the time of its introduction but has presented India with an appreciable realised surplus of revenue over expenditure. The necessity of reducing the salt tax from Rs. 2-8 to Rs. 1-4 per maund in the Budget of 1924-25 postponed the beginning of the remission of the Provincial contributions. The Budgets for 1925-26 and 1926-27, relieved finally of the uncertainties of Railway Finance by the separation of the Railway Budget from the General Budget, effected a reduction in the Provincial contributions amounting to 3·75 crores or, if the Bengal contribution be included, a reduction from 9·83 crores by 4·38 crores to 5·45 crores. In addition, the Budget for 1926-27 signalised the demise of the unlamented Cotton Excise Duty. In its first Budget, this new Assembly has before it proposals for the

complete extinction, at any rate so far as the year 1927-28 is concerned, of the Provincial contributions.

59. I account it a great stroke of good fortune for myself and a happy augury for the financial work of the new Assembly that its first Budget should be the first since the Reforms in which our revenues are independent of assistance from the provincial tax-payer. Ever since the Reforms were inaugurated, the Provincial contributions have been a millstone round the neck both of the Central Government and of the Provincial Governments, poisoning their mutual relations and hampering their every action. Their quality, even more than their amount, has strained the resources of the giver and the patience of the recipient. They have brought curses, not blessings, both to him who has given and to him who has taken. The year 1927-28 sets India free from this incubus.

60. It is true that final and complete freedom has still to be won and that we are still relying on the Budget of 1928-29 to consolidate the ground now occupied. The year before us must be devoted to a further and final effort to this end. But meanwhile the Provincial Governments will have at their immediate disposal large additional resources and they can turn confidently to the work of framing projects for the advancement of the well-being of their citizens. Governments and, in particular, Finance Departments, and even Finance Members, are often taunted with being heartless and inhuman, and it is doubtless difficult, and occasionally dangerous, to wax sentimental over figures. There is nothing to capture the imagination or stir the emotions in the figure of 5·45 crores. But what romance lies behind this figure when it is translated into spending capacity in the hands of the Ministers in the Provinces! It is always wise, when discussing figures and accounts, to remember that money represents nothing more than a power to command goods and services. The programme of educational expenditure in the territories directly administered by the Government of India, to which I referred earlier in my speech, involves over a period of 5 years a total expenditure, recurring and non-recurring, of 68 lakhs. In addition to improved accommodation and a higher standard of teaching for hundreds of existing schools and thousands

of existing scholars, these 68 lakhs represent something like 600 new schools and 30,000 children brought within reach, for the first time, of the privileges of education year by year. What will 5·45 crores a year transfigured into goods and services, available year by year in the hands of the Provincial Governments, mean in the promotion of human happiness, in the prevention of preventable disease and ignorance, in the widening of the opportunities for a good life for many crores of the people of India! It is in the belief that by the acceptance of this Budget, Members of this House have it in their power to promote the health and happiness of millions of the masses of India that I commend the Government's proposals to the House and to the country.

BASIL P. BLACKETT.

The 28th February 1927.

Statement comparing the actual Revenue and Expenditure of the Central Government (Imperial Revenue and Expenditure before the Reforms) with the Revised Estimates for each year from 1916-17 *to* 1925-26.

(*See* paragraph 2 of speech.)

[In thousands of Rupees.

	Revised Estimate.			Actuals.		
	Revenue.	Expenditure.	Surplus(+) Deficit(—)	Revenue.	Expenditure.	Surplus(+) Deficit(—)
1916–17.. ..	97,25,67	88,27,37	+8,98,30	98,53,10	87,31,37	+11,21,73
1917–18.. ..	1,14,84,48	1,06,27,74	8,56,74	1,18,70,58	1,06,57,52	+12,13,06
1918–19.. ..	1,27,94,65	1,34,79,88	—6,85,23	1,30,40,66	1,36,13,72	—5,73,06
1919–20.. ..	1,44,07,56	1,59,18,67	—15,11,11	1,37,13,98	1,60,79,27	—23,65,29
1920–21.. ..	1,35,10,35	1,48,03,61	—12,93,26	1,35,03,32	1,61,64,17	—26,60,85
1921–22.. ..	1,13,15,32	1,41,94,52	—28,79,20	1,15,21,50	1,42,86,52	—27,65,02
1922–23.. ..	1,20,70,17	1,37,95,52	—17,25,35	1,21,41,29	1,36,43,05	—15,01,76
1923–24.. ..	1,31,06,04	1,29,89,97	+2,06,07	1,33,16,63	1,30,77,63	+2,39,00
1924–25.. ..	1,34,82,26	1,30,82,68	+3,99,58	1,38,03,92	1,32,35,66	+5,68,26
1925–26.. ..	1,31,35,25	1,30,04,87	+1,30,38	1,33,32,98	1,30,01,80	+3,31,18

RAILWAY BUDGET.

Extract from the Proceedings of a Meeting of the Legislative Assembly, held at Delhi, on Friday, 18th February 1927.

SPEECH OF THE RAILWAY MEMBER INTRODUCING THE RAILWAY BUDGET FOR 1927-28.

INTRODUCTORY.

I rise to present the Railway Budget for 1927-28 and I confess that I do so with a certain sense of embarrassment. For after having made one farewell speech on the Railway Budget, it is awkward to have to make another. I can only plead that my predicament is not one of my own seeking, and for that reason I feel that I can claim the sympathy of the House.

2. As usual the Budget which I am presenting is not merely a departmental compilation. In preparing it we have had the assistance of the Standing Finance Committee for Railways, we were handicapped this year by the fact that the Standing Finance Committee for Railways naturally went out of existence when the last Assembly was dissolved, and that this House was not able to elect a new one until January 25th last. Thus, we were not able to spread the examination of the figures over a period of several weeks as was the case last year. But when the Committee was constituted, Mr. Parsons lost no time in placing the Budget before it, and I understand that at considerable sacrifice of personal convenience and by dint of much hard work, for which we owe them grateful thanks, the Committee was able to make a very thorough examination of the Budget. In the Budget papers which will shortly be circulated, Hon'ble Members will find some changes which I hope they will appreciate. In the first place, we have prepared the statement of railway revenue and expenditure in foolscap instead of octavo form. We have made this change because in the Budget debates of last year there was some complaint that the figures could not be studied without an undue strain on the eyes. Secondly, a feature of the Budget papers this year is the provision of

maps and diagrams. We have appended to the explanatory memorandum a Railway map of India which will enable the Hon'ble Members to see at a glance what new lines we propose to construct, and what new lines we propose to survey. Then in the pink books will be found a sketch map of each Railway system showing exactly how we are developing and how we hope to develop the system. In addition, each book contains a diagram which gives full information as to the gauge of each extension, its length and cost and the progress we hope to make in each of the next 5 years. Our object of course is to enable Hon'ble Members readily to grasp what our programme is for the extension and development of the Indian Railway system and to see whether we have made provision for particular new lines in which they may be interested.

As this Assembly is a new Assembly some Hon'ble Members may not be aware of the practice we have established in the last two years. It is the custom now for Hon'ble Members, when they give notice of motions for reductions, to add a few words to indicate the nature of the subject they wish to bring up for discussion. This procedure is of great assistance to the House generally and to Government Members in particular, and I should be very grateful if it could be repeated this year.

3. Full explanations of the figures in the Budget are given in the Budget Memorandum, in the explanations attached to each of the Demands for Grants and in the pink books for individual railways. Following my usual custom, therefore, I propose to confine myself to a brief review of the more important figures, and to some account of the more important activities of the Railway Board and the Railway Administrations.

Financial Results of 1925-26.

4. I need not spend time over the actuals of 1925-26. It was a good year for Railways though not as good as 1924-25. In my Budget speech last year, I told the House that we expected to have a net surplus (that is, the gain from commercial lines *minus* the loss on strategic lines) of 877 lakhs, and that we expected that we should transfer 532 lakhs to General

Revenues and 345 lakhs to Railway Reserves. Actually we did a little better than we anticipated. I will not go into the figures in detail, for they are given in the Administration Report for 1925-26. But in the result we transferred 549 lakhs to General Revenues and our Reserves benefited to the extent of 379 lakhs. The return on Budget lines in 1925-26 was 5·31 per cent., and if this figure is not quite so good as in the exceptionally prosperous year of 1924-25, when the return was as high as 5·85 per cent., it is better than any of the other post-war years and better than it was in 1913-14.

Revised Estimate for 1926-27.

5. I am sorry to say that I cannot give as favourable an account of the probable financial results of the current year. We budgetted on commercial lines for gross receipts amounting to 102·58 crores and gross expenditure, including interest charges, of 92·13 crores. That is, we counted on a gain from commercial lines of 10·45 crores, and deducting an anticipated loss on strategic lines of 174 lakhs, on a net surplus of Rs. 871 lakhs. On the basis of these figures, we expected not merely to be able to pay our net contribution of 601 lakhs to General Revenues but also to transfer 270 lakhs to our own Reserves. But we now know that our budget figures are not likely to be realised. We now estimate that our gross receipts will be 98·31 crores or 4¼ crores less than our budget estimate, and that our total charges will be 90·56 crores, or 157 lakhs less than our estimate and that the gain from commercial lines will be 775 lakhs instead of 10·45 crores. The loss on strategic lines is now put at 181 lakhs instead of 174 lakhs, and the final result is that we now expect a net surplus of 594 lakhs instead of 871 lakhs. The net contribution payable under the Convention to General Revenues, is, as I have said, 601 lakhs. We expect, therefore, to have to draw on our Reserves to the extent of 7 lakhs to enable us to pay our dues to General Revenues. As Clause 4 of the Convention shows, that is the primary purpose for which these Reserves exist.

6. These figures are disappointing, but I confess that I take a philosophical view of them. It seems at first sight a serious matter that we should have to cut 4¼ crores off our budget estimate of gross receipts, but railway earnings depend

so largely on factors outside railway, or rather I should say human, control that we can never be sure that our budget estimates of gross receipts will not be falsified by the course of the season and the state of trade. And this is what has happened in the current year. Up to the end of July, in spite of reductions in passenger fares and coal freights, we were ahead of the earnings of last year. The monsoon seemed promising, and we had hopes of a really good year. The prospects took a turn for the worse, and now we expect our earnings from goods traffic to be worse than our estimate by 2½ crores and our earnings from passenger traffic to be worse by nearly 1½ crores. Two Railways, the Eastern Bengal and Assam Bengal Railways, have done better than we expected. The explanation is that they serve areas which have been favoured by an exceptionally abundant jute crop and a good tea crop. For the rest, the failure of gross earnings to come to our expectations is common to all Railways. As usual, we have suffered much from floods. They affected the Bengal-Nagpur Railway, the Great Indian Peninsula Railway and the Bombay, Baroda and Central India Railway, but they were particularly disastrous in Burma. The main line of the Burma Railways was so badly breached that communications could not be restored for several weeks with the result that earnings on this Railway are half a crore below our estimate. Again, the season proved unfavourable for the cotton crops. The final estimate for the year is nearly a million bales below last year's figure, and in addition the crop was abnormally late. Our earnings from raw cotton were less by 60 lakhs in the first 8 months of this year than in the corresponding period of last year. Cotton is now moving freely to Bombay, but the effect of the bad start is clearly seen in the figures of the two Bombay Railways, while the earnings of the North Western Railway have been similarly affected by a comparative failure of the crop in the Punjab. Between 1st September and the 29th January 1927, only 36,000 tons of cotton were exported from Karachi, compared with 61,000 tons last year. I have thought it worth while to take this one instance of cotton by way of illustration, but the drop in our gross earnings, especially in goods traffic, reflects just the fact that trade has not been as good as we expected. Slackness of trade too has no doubt affected passenger earnings, but it is possible that we were a

bit too optimistic in our estimate of the effect of the reductions of fares brought into force last year. We expected the immediate effect to be detrimental to our earnings and for that reason pitched our estimate of gross receipts 2 crores lower than otherwise we would have done. But now we have to reduce our estimate by a further 137 lakhs. It is not that there has been no increase of passenger traffic, but it has fallen short of our estimate and in spite of the increase in traffic we expect to earn 57 lakhs less from passengers this year than we did in 1925-26. It is too early to assess the effect of the reductions we gave last year in long distance coal freights. Owing to the coal strike in England the circumstances of the year have been quite abnormal in the matter of coal. At any rate, we have carried more coal, and I do not think that we have lost money by the reduction.

7. The drop in earnings is partially counterbalanced by considerable reductions in our working expenses. On commercial lines our revised estimate of working expenses is 1¾ crores below the budget estimate. Of this amount, nearly 1½ crores is in the cost of operation. Our coal bill in particular should be about ½ crore less than our estimate, partly of course because of the decrease in traffic and the lower cost at which we can now buy, but also as the result of vigorous measure taken by the Railway Board to secure great economy. The statistics given in Volume II of the Administration Report for 1925-26 show how consumption has decreased relatively to the work done and bear testimony to the effectiveness of the measures taken by the Railway Board.

8. I have said that I take a philosophic view of the disparity between our revised and budget estimate. I go further. I think that the results of the current year illustrate the strength of the position Railways are now in. We have had a comparatively poor year marked by exceptional floods, partial crop failure amounting to scarcity in parts of the country and slackness of trade evidenced by the fact that up to the end of December last our total foreign trade was nearly 50 crores less than in 1925-26 and 60 crores less than in 1924-25. Nevertheless, we hope to earn this year a net return of 4·77 per cent. on the capital at charge enabling us to pay our interest charges and to pay all but 7 lakhs of our

contribution to General Revenues. It has also to be remembered that the contribution payable this year is based on an exceptional prosperous year and amounts (leaving strategic railways out of account) to the big sum of 760 lakhs. In my view, having regard to the inevitable fluctuations in Railway receipts from one year to another, these results go far to justify the wisdom of the policy to which we are working.

Budget Estimate for 1927-28.

9. For the year 1927-28, we have adopted a more cautious estimate than last year. We are budgetting for gross receipts from commercial lines amounting to 100·40 crores and for a total expenditure of 91·47 crores. If our expectations are realised, the gain from commercial lines will amount to 8·93 crores and the net gain, after deducting the loss on strategic lines, will be 7·10 crores. Out of this sum, we shall have to pay 548 lakhs to General Revenues, that being the net contribution payable on the results of 1925-26, and we hope to strengthen our reserves by 162 lakhs.

10. I do not propose to comment on these estimates at length. The main feature of them is that we put our gross traffic receipts on commercial lines at 99·24 crores or 2 crores more than the revised estimate of the current year, and that we expect to earn these receipts at a working cost of only 8 lakhs or so in excess of the working expenses of this year.

On the whole I should describe these estimates as framed in a spirit of sober optimism,—in the hope that we shall on the whole be free from the misfortunes which have beset us this year, and that trade and traffic will pursue a more even course; and also in the hope that our continued efforts will result in further economies in our charges. For example, the House will notice that though we should ordinarily have to expect an increase of about 15 lakhs in the cost of administration on account of increments to salaries, we are actually budgetting for a reduction of 10 lakhs in the cost. This is because we hope that Agents will be able, by improvements, in their administrative machinery, to cut down the existing scale of their expenditure by, perhaps, a quarter of a crore. We cannot of course be certain that we shall be able to get this reduction in full next year, part of which must be occupied

in investigating the existing methods and procedure and seeing how they can be improved. But at least we shall do our best to do so. We have also been able to place our contracts for coal at cheaper rates in the current year, and to this and further economies in consumption, look forward to a reduction of 38 lakhs in our coal bill.

Capital Expenditure.

11. The House will remember that the approved programme for capital expenditure in the current year authorized a total capital expenditure of 34·58 crores. This was the estimate given by railway administrations of the amount which they hoped to spend during the current year on approved works. I explained last year our principles with regard to fixing the capital budget. We do not wish to restrict the execution of sanctioned works nor to hamper in any way the Agents' efforts to carry to completion such works as rapidly as possible, and we accordingly authorized them to spend up to the full amount they thought they could spend during the year. We knew, however, from past experience that their actual expenditure would be very much lower, and we asked the Assembly to provide a sum of only 22 crores in addition to the 4 crores required for the purchase of the Delhi-Umballa Kalka Railway. The actual expenditure during the current year is now expected to be 27 crores, or a crore more than was provided for, and we shall place a supplementary demand before this House in due course for the additional funds required. In the last few years, as indeed the House has noted on more than one occasion in the Budget debates, there have been considerable lapses in the amounts provided for capital expenditure, and this is the first year in which actual expenditure is likely to approximate closely to our estimate. We must, I think, congratulate the Railway Board on the success of its efforts to attain greater accuracy in estimates and to expedite the execution of sanctioned works. One of the methods adopted deserves a passing mention, for it represents a new and important departure. We are now beginning to make use of private contractors for important railway works. A number of important railway bridges are now being built for us by firms of contractors, the latest example being the rebuilding of the bridge over the Nerbudda on the Great Indian

Peninsula Railway main line which was washed away last summer. Another important work which has been entrusted to contractors is the elimination of the Bhore Ghat Reversing station on the Great Indian Peninsula Railway, and we hope that we may shortly be able to devise a system which will allow us to hand over to contracting firms the entire construction of some new lines. Of the total expenditure of 27 crores, just over 4 crores represents the purchase price of the Delhi-Umballa Kalka Railway. Twenty-one lakhs roughly is the expenditure incurred in taking up new issues of share capital of certain branch line companies in which Government are financially interested in order to replace loan capital by share capital. This method is directly remunerate to us in that it adds to our share of surplus profits or reduces our liability to pay rebates. As regards the balance, the expenditure on new lines is expected to be 6·47 crores, and on open lines 16·32 crores. The former figure represents a lapse of only 9 lakhs on the budget estimate. Progress on some projects has unfortunately been retarded by a variety of causes such as late receipt of imported material and unexpected delays in the acquisition of land, but on others it has been possible to accelerate the rate of expenditure. The principal sufferer has been the Raipur-Parvatipuram line where we now expect to spend less than a fifth of the 125 lakhs provided for the current year. On open lines, expenditure has proceeded at a more rapid pace than we expected when the Budget was framed and our latest anticipation is that the budget estimate will be exceeded by a little over a crore. This however is partly counterbalanced by a reduction of 50 lakhs in our estimate of expenditure from the Depreciation Fund which is a counterpart of the programme of open line works.

12. For the year 1927-28 the total amount of funds asked for by railway administrations is 39·77 crores. As usual we propose to authorize them to spend up to the full amount they have included in their estimate, but we are asking the Assembly only to vote a sum of 25 crores as a whole, which we believe is at present about the limit of the administrations' capacity of spending. Of this total of 25 crores, we propose to distribute 7·62 crores to new lines (as against nearly 15 crores asked for by Agents) and to open line works the balance 17·38 crores as against roughly 24¾ crores demanded.

13. The full details of open line works are, as usual, given in the budget memorandum and in the various pink books dealing with the estimates of new railways and I think it unnecessary for me at present to deal with any of the details of these estimates. I need only say that of the total amount of 24·77 crores, which it is proposed to distribute among Agents as desired by them, 19·41 crores are for improving open line facilities. Sums amounting roughly to 3 crores each are provided for improvement of track, for remodelling of station yards and for the electrification of lines and stations. The provision for doubling and quadrupling tracts, strengthening of bridges, workshops and stores and station buildings, and staff quarters amounts to about 6 crores. I would specially emphasize the large share that electrification of lines and stations has of the total expenditure. The total provision made is over 3½ crores. The Great Indian Peninsula Railway alone accounts for nearly 2 crores of this. The projects include the electrification of the main line from Bombay to Igatpuri and Poona (costing altogether 5½ crores) for which a crore is provided in the following year, and the construction of the power house at Kalyan costing altogether 97½ lakhs, for which 40 lakhs is provided in 1927-28. In this connection, I think that it would interest the House if I give them certain figures which I have extracted from a recent report on the Harbour Branch Railway of the Great Indian Peninsula Railway system. The section between Victoria Terminus and Kurla, a distance of 9½ miles, was electrified with effect from 5th February 1925. By January 1927, I am informed the train miles on the section had increased by seven times and passenger traffic and earnings were 20 times as great as in the period prior to February 1925. On 3rd February 1926 the electrification of the Mahim Chord, an addition of 2½ miles, was completed and the whole of the Harbour Branch Railway was operated by electric service. A comparison between the statistics of January 1926 with those of October 1926 shows that the train miles have increased four times, that passenger traffic has doubled and that earnings have trebled. I may also call attention to the provision of about 2¼ crores made for amenities specially intended for lower class passengers as separate from such general improvements as remodelling and electrification of stations and yards and improved train

services from which also they derive benefit in common with others. The special amenities include arrangements for water supply, the increased provision of waiting rooms and halls and refreshment rooms and the improvement of booking facilities and sanitary arrangements, but the main item on which expenditure is to be incurred is nearly $1\frac{3}{4}$ crores under additions and improvements to lower class carriages. Under additions, the programme for 1927-28 contemplates 636 coaching vehicles and 552 of these are lower class carriages.

New Construction.

14. One of the most interesting parts of the Railway Budget is of course the programme of new construction. Our programme for next year will involve a total expenditure of $14\frac{2}{3}$ crores in the case of commercial lines, but we have thought it necessary to provide only 7·41 crores. The programme for both commercial and strategic lines is set out in full in the Budget memorandum. It includes 48 lines covering 1,813 miles which are already in progress and 51 new lines extending to 2,827 miles. Thus, our immediate programme covers 4,640 miles. Only 320 miles of new line will be opened in the current year, but next year I hope that we shall see a more substantial return on the money we have spent on new construction in the last two or three years. For we hope to open in 1927-28 nearly 900 miles of new line. And my successor is likely to be more fortunate than I have been in his record of mileage added to the Indian Railway system. I am confident that the House will welcome this development, and will agree that we should press on with the construction of new lines. This is our policy. Each Railway administration is charged with the duty of exploring every avenue that affords scope for the construction of remunerative lines of a standard suitable to the traffic that may be expected and of keeping in close touch with Local Governments in this important matter. In order to afford every facility for the achievement of this object, we do not propose to adhere to one rigid standard of construction. Obviously a standard that is suitable for a main line carrying heavy traffic may be needlessly expensive for a feeder line serving a comparatively small agricultural tract, and the Railway Board have now laid down varying standards of construction in order that branch

lines and extensions may be built to whatever standard seems most suitable to the area to be served.

Rates and Fares.

15. I am sorry that I am not in the happy position of announcing any further reduction of rates and fares, but after what I have said earlier in my speech the House cannot have any expectation of boons of this kind. But it must not be thought that we have made merely the reductions in passenger fares announced last year. On the contrary, at the beginning of the current year we expressly invited Agents carefully to review their passenger fares in the light of statistics and we told them that we should be prepared favourably to consider further reductions. As the result of this latter, the Agents of the East Indian, North Western and South Indian Railways felt justified in proposing these further reductions and they have already been brought into force in one case from 1st January last and in the other two cases from 1st February. The reductions on the two State-managed lines are substantial, and third class passenger fares for ordinary trains are now down to 2 pies per mile for distances over 300 miles. The House may think that we have been unduly bold in sanctioning these reductions in view of the fact that the reductions previously sanctioned have not yet given any material stimulus to traffic. But the recommendations of the Agents were based on their considered opinion that ultimately it would pay them to bring down fares to the level suggested and we decided to take the risk. I would here emphasise the fact that it is only the existence of our Railway Reserves that enables us to make experiments of this kind. For we have to remember that every year we are adding a sum of upwards of twenty crores to our capital at charge. Every twenty crores added to our capital means that we ought to obtain an increase in our net earnings of about a crore and twenty lakhs. For not only have we to pay our interest charges but in addition we have to pay one per cent. to General Revenues on our capital at charge. On the other hand, much of our new money goes into works which take time to become remunerative, and there is also the fact that we must expect large variations from year to year in Railway earnings in accordance with harvest results and trade fluctuations.

All these considerations point to the need for prudent management, for unceasing striving after economy and efficiency, and for a wise policy of building up reserves. But provided that we keep these essentials in mind, I think that we can face the future with confidence and that we need not hesitate to make such well considered experiments in the reduction of rates and fares as on the advice of our Agents we have so far embarked upon. But I have no doubt that the House will agree that the effect of such experiments must closely be watched and that if after a fair trial extended over a reasonable period they are found merely to involve us in a loss of revenue without bringing any compensating advantage in the shape of increased traffic, the matter may require reconsideration. But I hope that there is no fear of this result, and that we shall not merely be able to carry on the reductions that have been made but also to try further experiments, particularly in the way of reducing freights.

16. I have just referred to the need for unceasing striving after efficiency and economy, and I have done so quite deliberately. For I think that I may claim that however far we may have fallen short of our ideal, that has been our policy during the last five years. Some Members of the House, I know, think that we are too rigid in our adherence to this policy and they regard it merely as a rather soulless bureaucratic trait. But, believe me, it is not that. After all the Government of India and the Railway Board are responsible for what is, I suppose, one of the biggest commercial undertakings in the world. It is a business with a capital of something like 600 crores—say 450 million sterling. If we run it successfully, we provide India with a cheap and efficient system of transport. If we fail, the railways become a burden on the general revenues of the country. In some respects, I think that we can claim already to have made satisfactory progress. I do not wish to repeat what I said last year, but every one will agree I think that our financial arrangements are on a much sounder basis than ever before and that we have made some progress in carrying out the recommendations of the Acworth and Inchcape Committees. But the Indian Railway system is a vast organisation, and recently in almost every year some new branch of our work has been brought under expert examination and review. This year

it has been the turn of the workshops, and we have just published the report of the Raven Committee. Some people, I am told, call it an indictment of the Railway Workshops. It may be so, I am not particular about the word. But the plain fact is that the Railway Board thought that State Railway workshops required overhauling in the light of the most modern workshop practice. We entrusted the task to two of the best experts we could find, and we have obtained from them what we wanted, namely, a frank outspoken report containing many valuable suggestions for improvement of our methods and our equipment. The publication of the report may expose us to criticism, but from our point of view the important thing is that we now know the directions in which to work for economy and efficiency, and we propose to follow up the suggestions which have been made. Similarly, an enquiry is now going on into our methods of railway accounting and into our workshop accounts, and another enquiry has just been made into the medical and sanitary arrangements of one of our most important railways. I do not propose to enter into greater detail into the many other directions in which economies are being effected in the administration of our railway property as these are dealt with in Sir Clement Hindley's speech in presenting the Budget in the Council of State.

In other respects too, I think we are making advances. Last year we brought into effect the new recruitment schemes for the Indian Service of Railway Engineers and for the Transportation and Commercial Department, which were elaborated with the help of the Central Advisory Council. The first competitive examinations under two schemes were held in November last by the Public Service Commission and as the result of those schemes 13 officers all of them Indians were appointed.

Whatever complaints this House may have against the Railway Board—and we shall hear more of this matter next week—no one can accuse them now of sitting at Simla and Delhi and being entirely immersed in office work. Every year now every headquarters of a Railway Administration is visited by a Member of the Railway Board, and I who see their tour notes regularly know how valuable these visits are.

The local Advisory Councils too are doing excellent work. They vary, of course, some being better than others, but from the personal testimony of Agents themselves I am aware that they are most useful in bringing Railway Administrations into touch with public opinion.

17. And now, Sir, I propose to bring to an end this the last account I shall give of my stewardship of Indian Railways. I am conscious of its difficulties, and there are many other things that I should like to say, but I am afraid of wearying the House. I am sorry that I end with a less prosperous year than some of its predecessors, but at any rate it is a much more satisfactory Budget than the one I had to defend in this House 5 years ago. No one could have had more loyal and devoted assistance than I have had from Sir Clement Hindley, Mr. Sim, Mr. Parsons and from Railway Officers generally, and as for this House, Sir, though I have had much criticism, I like to think that it was kindly criticism and there is not one of us on these Government benches who does realise the value of the close scrutiny to which our Budgets are subjected by the Legislative Assembly.

FINANCIAL STATISTICS.

NOTE ISSUE.	Rs.
Total Amount of Notes in circulation on the 31st December 1926	1,81,18,39,761
Total Rs.	1,81,18,39,761

RESERVE.	Rs.
Gold Coin and Bullion in India	22,31,95,951
Gold Coin and Bullion and Silver bullion in England	 95,82,18,428
Silver Coin in India	8,20,40,190
„ Bullion under Coinage in India ...	.....
Gold Coin and Bullion and Silver Bullion in transit between India, England and His Majesty's Dominions	..... (a) 49,76,68,946
Securities held in India (Purchase Price)	(b) 5,57,25,351
„ „ „ England (Purchase Price) ...	1,81,18,39,761
Internal Bills of Exchange held on account of Government under Section 20 of the Indian Paper Currency Act, 1923 ...	*Nil.*
Total Rs.	1,81,18,39,761

(a) Nominal Value Rs. 10,20,81,500 of Rupee Paper and Rs. 41,47,00,000 Indian Treasury Bills.
(b) Nominal Value Rs. 5,63,50,000 of British Treasury Bills.

BALANCE OF THE GOLD STANDARD RESERVE on the 31st December 1926 in England amounted to	£ 40,000,000
Total £ ...	40,000,000

	£
Gold in India	*Nil.*
Cash at short notice	3,982
British Treasury Bills	3,213,625
Other British Dominion Government Securities	36,782,393
Total £	40,000,000

BALANCE HELD IN CASH IN THE DISTRICT TREASURIES of the Government of India and at the credit of Government in the Imperial Bank of India on the 31st December.	1921 ...	Rs. 11,09,65,000
" " " " " " "	1922 ...	" 17,74,51,000
" " " " " " "	1923 ...	" 11,62,90,000
" " " " " " "	1924 ...	" 10,16,73,000
" " " " " " "	1925 ...	" 7,67,61,000
" " " " " " "	1926 ...	" 8,78,68,000

	Official year 1923-24	Official year 1924-25	Official year 1925-26.
COINAGE OF SILVER IN INDIA—(Bombay and Calcutta Mints).			
Whole Rupees and Small Coins	Rs. 50,00,791	Rs. 32,25,394	Rs. 30,73,479

NET PROFIT ON COINAGE for the year ending 31st December 1926	Rs. *Nil*

AMOUNT OF GOVERNMENT PROMISSORY NOTES standing on the London Registers at the end of March 1922...	Rs. 7,79,63,450
" " " " " " " " " " 1923...	10,41,58,575
" " " " " " " " " " 1924...	10,06,95,875
" " " " " " " " " " 1925...	9,69,36,150
" " " " " " " " " " 1926...	8,41,92,600
" " " " " " " " " " 1927...	8,45,20,400

IMPORT AND EXPORT TRADE OF BRITISH INDIA.

STATEMENT showing the Annual Value of the Import and Export Trade of British India and the Total Miles of Railway opened.

Calendar Year.	Total Miles of Railway opened.	Year, ending 31st March	Imports			Exports.		
			Merchandise.	Treasure.	Total Merchandise and Treasure.	Merchandise.	Treasure.	Total Merchandise and Treasure.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1872 ...	5369	1872 ...	31,08,37,470	11,57,38,129	42,65,75,599	63,18,58,474	1,47,60,935	64,66,19,409
1873 ...	5697	1873 ...	31,26,05,610	4,55,65,850	35,81,71,460	55,23,62,953	1,29,80,790	56,53,43,743
1874 ..	6226	1874 ...	32,59,58,730	5,79,25,336	38,38,84,066	54,96,07,865	1,91,40,711	56,87,48,576
1875 ...	6541	1875 ...	36,22,21,130	8,14,10,466	44,36,31,597	56,35,92,404	1,62,53,091	57,98,45,495
1876 ...	6860	1876 ...	38,88,73,404	5,30,07,218	44,18,80,622	58,09,14,946	2,20,02,363	60,29,17,309
1877 ...	7320	1877 ...	37,44,06,308	11,43,61,197	48,87,67,505	61,01,38,912	4,02,98,978	65,04,37,890
1878 ...	8217	1878 ...	41,46,41,851	17,35,54,596	58,81,96,447	65,22,23,282	2,21,09,956	67,43,33,238
1879 ...	8494	1879 ...	37,80,09,835	7,05,67,486	44,85,77,321	60,93,68,769	3,98,22,283	64,91,91,053
1880 ...	9162	1880 ...	41,17,25,671	11,65,48,948	52,82,74,619	67,21,07,406	2,03,51,479	69,24,58,885
1881 ...	9890	1881 ...	53,08,68,074	8,99,72,139	62,08,40,213	74,54,09,072	1,44,04,408	75,98,13,480
1882 ...	10149	1882 ...	49,11,28,734	11,32,27,804	60,43,56,528	81,96,64,102	1,09,97,468	83,06,61,576
1883 ...	10458	1883 ...	52,09,86,720	13,45,33,642	65,55,20,362	83,48,49,372	1,04,18,488	84,52,67,860
1884 ...	11631	1884 ...	55,29,89,907	12,87,79,633	68,17,69,540	88,07,64 315	1,00,84,937	89,08,49,252
1885 ...	12283	1885 ...	55,70,16,804	13,88,81,918	69,58,98,722	83,17,01,507	1,96,89,796	85,13,91,302
1886 ...	12892	1886 ...	55,65,19,552	15,46,70,808	71,11,90,360	83,86,11,693	1,10,83,310	84,96,94,603
1887 ...	14103	1887 ...	61,81,19,608	11,04,83,224	72,86,02,832	88,48,10,354	1,72,04,261	90,20,14,615
1888 ...	14576	1888 ...	65,00,45,881	13,81,25,456	78,81,71,337	90,54,36,458	1,60,46,242	92,14,82,700
1889 ...	15887	1889 ...	69,43,77,531	13,84,49,249	83,28,26,780	97,06,02,386	1,78,43,819	98,84,46,205
1890 ...	16401	1890 ...	69,19,93,762	17,45,45,037	86,65,38,799	1,03,44,87,052	1,90,63,218	1,05,35,50,270
1891 ...	17308	1891 ...	71,97,57,754	21,93,44,876	93,91,02,630	1,00,21,50,575	2,12,31,785	1,02,33,82,360
1892 ...	17815	1892 ...	69,42,75,659	14,72,26,621	84,15,02,280	1,08,17,79,873	3,28,66,858	1,11,46,46,731
1893 ...	18504	1893 ...	66,27,86,222	17,00,98,101	83,28,84,323	1,06,57,46,716	6,95,89,237	1,13,53,35,952

1894 ...	18900	1894 ...	77,02,60,944	18,46,12,564	95,48,73,508	1,06,51,48,540	4,10,01,921	1,10,61,50,461
1895 ...	19547	1895 ..	73,51,65,042	9,58,12,084	83,09,77,126	1,08,92,91,101	8,22,60,717	1,17,15,51,818
1896 ...	20254	1896 ...	72,93,61,344	13,36,79,854	86,30,41,198	1,14,34,59,341	4,25,98,105	1,18,60,57,446
1897 ...	21115	1897 ...	76,21,58,363	13,08,45,635	89,30,03,987	1,03,98,36,184	4,93,74,955	1,08,92,11,139
1898 ...	22040	1898 ...	73,63,43,159	20,53,06,170	94,16,49,329	97,63,51,802	7,14,86,470	1,04,78,38,272
1899 ...	23523	1899 ...	72,11,07,161	17,89,56,127	90,00,63,288	1,12,80,11,811	7,41,14,207	1,20,21,26,018
1900 ...	24752	1900 ...	75,30,44,785	20,97,36,851	96,27,81,636	1,09,11,36,448	7,95,63,876	1,17,07,00,324
1901 ...	25363	1901 ...	80,89,40,873	24,57,61,818	1,05,47,02,691	1,07,76,44,143	14,22,73,646	1,21,99,17,789
1902 ...	25931	1902 ...	88,74,24,199	20,87,13,352	1,09,61,37,551	1,24,52,48,571	11,47,06,603	1,35,99,57,174
1903 ..	26956	1903 ...	85,86,60,829	25,31,83,178	1,11,18,44,007	1,29,40,79,337	9,65,76,370	1,39,06,55,707
1904 ...	27565	1904 ...	92,59,22,723	38,52,61,072	1,31,11,83,795	1,53,51,71,599	15,04,38,811	1,68,56,10,410
1905 ...	28295	1905 ...	1,04,41,27,454	39,50,81,750	1,43,92,09,204	1,57,70,83,029	16,42,88,167	1,74,13,71,196
1906 ...	29097	1906 ...	1,12,07,09,822	31,65,14,438	1,43,72,24,260	1,61,85,53,960	15,47,00,054	1,77,32,54,014
1907 ...	30010	1907 ...	1,17,24,15,294	44,57,98,114	1,61,82,13,408	1,76,66,94,270	5,71,82,526	1,82,38,76,796
1908 ...	30576	1908 ...	1,36,53,80,464	42,28,44,977	1,78,82,25,441	1,77,37,29,392	5,44,85,001	1,82,82,14,393
1909 ..	31490	1909 ..	1,28,77,81,788	22,74,41,677	1,51,52,23,465	1,53,14,31,953	6,32,02,465	1,59,46,34,418
1910 ...	32099	1910 ...	1,22,64,97,224	37,52,34,734	1,60,17,31,958	1,87,83,04,410	6,39,90,403	1,94,22,94,813
1911 ...	32839	1911 ...	1,33,70,57,458	39,77,35,730	1,73,47,93,188	2,10,15,16,030	7,12,69,254	2,17,27,85,284
1912 ...	33484	1912 ...	1,44,05,54,383	53,47,08,480	1,97,52,62,863	2,27,98,82,325	10,37,39,063	2,38,36,21,388
1913 ...	34656	1913 ...	1,66,62,96,807	61,83,17,536	2,28,46,14,343	2,46,21,83,342	10,63,17,656	2,56,85,00,998
*1913-14.	34656	1914 ...	1,91,30,79,586	43,43,96,503	2,34,74,76,089	2,49,00,74,896	7,08,28,850	2,56,09,03,746
*1914-15.	35285	1915 ...	1,44,93,07,207	21,80,83,236	1,66,73,90,443	1,82,17,60,256	5,28,94,370	1,87,46,54,626
*1915-16.	35833	1916 ...	1,38,16,93,082	11,94,62,390	1,50,11,55,422	1,99,48,03,975	8,22,57,819	2,07,70,61,794
*1916-17.	36286	1917 ...	1,60,24,89,599	37,71,08,121	1,97,95,97,720	2,47,31,10,343	6,29,72,057	2,53,60,82,400
*1917-18.	36333	1918 ...	1,64,35,48,949	†.....	†.....	2,44,89,45,219	†.....	†.. ...
*1918-19.	36616	1919 ...	1,88,56,24,317	71,36,55,075	2,59,92,79,392	2,55,32,02,610	9,01,03,571	2,64,33,06,181
*1919-20.	36735	1920 ...	2,21,70,24,425	78,23,88,554	2,99,94,12,979	3,32,75,78,755	13,67,97,719	3,46,43,76,474
*1920-21.	37029	1921 ...	3,47,15,52,122	84,76,34,962	3,81,89,87,084	2,67,64,36,175	26,17,12,640	2,93,81,48,815
*1921-22.	37266	1922 ...	2,82,59,75,453	81,29,90,526	3,13,89,65,979	2,48,65,76,106	19,06,73,144	2,67,72,49,250
*1922-23.	37618	1923 ...	2,46,19,24,109	63,57,96,096	3,09,77,20,205	3,16,07,16,915	3,01,71,845	3,19,08,88,760
*1923-24.	38039	1924 ...	2,37,18,32,279	53,20,40,566	2,90,38,72,845	3,63,37,63,664	3,67,32,510	3,67,04,96,174
*1924-25	38270	1925 ...	2,53,36,36,608	99,19,84,987	3,52,56,21,595	4,00,24,27,531	5,16,81,392	4,05,41,08,923
*1925-26.	38610	1926 ...	2,35,99,91,307	55,48,77,580	2,91,48,68,887	3,86,81,24,842	3,83,91,668	3,90,65,13,510

* Official year ending 31st March.

† Figures not available.

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1920-1921 *to* 1925-1926.

	1920-1921.	1921-1922.	1922-1923.	1923-1924.	1924-1925	1925-1926.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPORTS—						
Merchandise, Private.						
Bengal	1,19,81,13,485	1,02,72,94,662	83,51,98,261	79,83,12,384	87,99,19,813	80,09,14,303
Bombay	1,28,15,40,356	96,45,42,291	88,24,31,072	88,63,47,257	87,42,11,025	78,98,88,548
Sind	34,69,68,691	26,16,39,049	20,62,55,664	21,66,41,215	30,33,62,093	25,58,84,262
Madras	24,96,65,667	20,87,24,221	20,28,66,550	19,22,72,881	20,03,29,977	18,84,62,926
Burma	27,97,00,213	26,12,73,199	20,62,25,346	18,25,39,623	20,94,30,923	22,66,06,634
Total ...	3,35,59,88,412	2,66,54,68,422	2,33,70,76,893	2,27,61,13,360	2,46,62,53,831	2,26 17,56,673
Ditto Government Stores	11,53,63,710	16,25,12,031	13,48,47,316	9,57,18,889	6,73,82,777	9,82,34,634
Total Merchandise ...	3,47,13,52,122	2,82,59,75,453	2,46,19,24,109	2,37,18,32,279	2,53,36,36,608	2,35,99,91,307
Treasure, Private.						
Bengal	1,21,96,178	69,16,999	3,06,82,395	2,63,48,412	3,45,32,560	3,73,72,845
Bombay	21,78,23,850	30,20,54,757	59,17,53,723	47,88,54,936	95,05,10,759	51,00,98,965
Sind	20,17,973	22,00,238	31,13,219	64,49,347	59,86,839	37,71,560
Madras	13,57,999	96,866	22,98,937	84,59,307	78,00,876	8,24,219
Burma	7,68,542	2,28,062	25,96,743	24,15,401	29,48,373	19,63,832
Total ...	23,41,64,542	31,14,96,936	63,04,40,017	52,20,27,403	99,17,79,407	55,40,31,421
Ditto Government	11,34,70,420	14,93,590	53,56,079	1,00,13,163	2,05,580	8,46,159
Total Treasure ...	34,76,34,962	31,29,90,526	63,57,96,096	53,20,40,566	99,19,84,987	55,48,77,580
Grand Total of Imports ...	3,81,89,87,084	3,13,89,65,979	3,09,77,20,205	2,90,38,72,845	3,52,56,21,595	2,91,48,68,887

EXPORTS—						
Merchandise, Private.						
Foreign Goods						
Bengal	2,98,54,576	1,10,90,540	1,16,89,403	98,79,071	70,14,084	57,30,511
Bombay	11,93,73,633	10,23,28,323	10,87,66,945	9,15,10,899	9,90,94,022	7,57,85,191
Sind	2,62,75,365	2,39,46,680	2,58,45,910	2,45,62,739	2,41,24,517	1,86,43,960
Madras	37,10,767	27,68,005	39,81,282	34,04,842	38,70,223	33,30,017
Burma	12,20,525	15,00,577	13,49,736	13,90,080	9,88,566	14,58,507
Total ...	18,04,34,866	14,06,34,125	15,16,33,276	13,07,47,631	13,50,91,412	10,48,48,276
Indian Produce and Manufactures.						
Bengal	1,08,25,91,923	89,35,20,549	1,17,92,08,287	1,30,82,24,995	1,50,43,71,586	1,52,77,27,295
Bihar and Orissa			2,82,480	4,24,141	82,344	.....
Bombay	65,58,87,646	72,21,26,982	91,33,44,272	1,06,09,72,440	98,60,67,472	94,73,80,882
Sind	18,24,43,921	12,90,71,677	22,12,33,568	37,24,73,529	52,27,55,211	34,93,77,419
Madras	22,00,34,865	24,39,52,405	26,13,68,467	35,25,79,225	40,27,39,385	43,69,07,957
Burma	25,91,64,268	32,51,29,274	39,61,82,248	39,36,86,915	43,06,37,188	48,70,27,647
Total ...	2,40,01,22,623	2,31,38,00,887	2,99,16,19,322	3,48,83,61,245	3,84,66,53,086	3,74,84,21,200

FOREIGN TRADE OF BRITISH INDIA.

Summary of Imports and Exports in the Official Years 1920-21 *to* 1925-26—*(continued.)*

—	1920-1921.	1921-1922.	1922-1923.	1923-1924.	1924-1925.	1925-1926.
Total Fgn. and Ind. M'dise. exported Private.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bengal	1,11,24,46,499	90,46,11,089	1,19,08,97,690	1,31,81,04,066	1,51,13,85,670	1,53,34,57,806
Bihar and Orissa			2,82,480	4,24,141	82,244	... ..
Bombay	77,52,61,279	82,44,55,305	1,02,21,11,217	1,15,24,83,339	1,08,51,61,494	1,02,31,66,073
Sind	20,87,19,286	15,20,18,357	24,70,79,478	39,70,36,268	54,68,79,728	36,80,21,379
Madras	23,37,45,632	24,67,20,410	28,53,49,749	35,59,84,067	40,66,09,608	44,01,37,974
Burma	36,03,84,793	32,66,29,851	39,75,31,984	39,50,76,995	43,16,25,754	48,84,86,244
Total ...	2,58,05,57,489	2,45,44,35,012	3,14,32,52,598	3,61,91,08,876	3,93,17,44,498	3,85,32,69,476
Ditto Government Stores	9,58,78,686	3,21,41,094	1,74,64,317	1,46,54,788	2,06,83,033	1,48,52,366
Total Merchandise ...	2,67,64,36,175	2,48,65,76,106	3,16,07,16,915	3,63,37,63,664	4,00,24,27,531	3,86,81,24,842
Treasure, Private.						
Bengal	3,32,27,549	44,01,071	2,50,234	31,51,538	1,46,987	42,325
Bombay	23,10,94,624	18,26,13,781	2,32,09,395	2,67,02,694	4,30,75,836	3,19,58,777
Sind	23,00,000	15,93,000	40,77,100	25,36,735	16,96,736	14,95,150
Madras	11,35,616	1,48,610	2,31,285	31,44,687	42,15,733	3,19,603
Burma	2,57,080	11,75,554	45,264	5,000	.....	13,52,213
Total ...	35,80,14,669	18,99,32,016	2,78,13,278	3,55,40,655	4,91,37,292	3,51,68,068
Ditto Government	36,97,971	7,41,128	23,58,567	11,91,855	25,44,100	32,23,600
Total Treasure ...	26,17,12,640	19,06,73,144	3,01,71,845	3,67,32,510	5,16,81,392	3,83,91,668
Grand Total of Exports ...	2,93,81,48,815	2,67,72,49,250	3,19,08,88,760	3,67,04,96,174	4,05,41 08,923	3,90,65,13,510

STATEMENT showing the Exports from Bombay by Sea of Indian Manufactured Piece-Goods and Yarns since 1900.

Year ending 31st Dec.	Grey and White Piece-Goods.			Coloured Piece-Goods.		Total Piece-Goods.			Yarns.	
	Packages.	Yards.	lbs.	Packages.	Yards.	Packages.	Yards.	lbs.*	Bales.	lbs.
1900.....	74,415	116,955,481	28,168,912	9,516	15,602,287	83,931	132,557,718	33,139,429	346,503	136,571,588
1901.....	84,525	136,300,064	33,585,159	12,623	19,963,669	97,148	156,263,733	39,065,933	642,052	254,317,562
1902.....	89,216	141,252,169	34,907,243	15,944	24,606,384	105,160	165,858,553	41,464,638	674,450	266,698,930
1903	86,838	143,054,079	34,798,444	20,340	32,436,521	107,178	175,490,600	43,872,650	725,338	286,970,007
1904.....	103,730	171,027,232	42,941,062	24,328	37,864,072	128,058	208,891,304	52,222,851	580,847	229,480,205
1905.....	113,474	189,298,879	49,406,422	24,847	41,285,870	138,321	230,584,749	57,646,187	750,689	297,389,194
1906.....	107,675	186,018,348	48,719,629	24,545	42,635,922	132,220	228,654,270	57,168,567	703,006	278,821,792
1907.....	123,967	222,306,983	60,617,174	31,486	51,605,269	155,453	273,912,252	68,478,063	608,980	241,085,783
1908.....	120,300	215,698,687	60,862,003	30,997	50,792,342	151,297	266,491,029	66,622,757	598,621	284,484,640
1909.....	141,920	252,992,500	70,093,139	39,326	66,751,717	181,246	319,744,217	79,936,054	636,329	252,460,745
1910.....	136,972	250,489,945	68,312,314	45,333	75,678,845	182,305	326,163,785	81,540,946	565,999	228,758,976
1911.....	122,601	224,438,698	63,524,949	54,000	89,411,376	176,601	313,850,074	78,462,518	403,214	158,582,640
1912.....	126,681	231,976,527	66,009,051	64,169	107,289,928	190,850	339,266,455	84,816,614	579,281	228,759,617
1913.....	97,005	177,239,570	50,527,978	55,071	92,467,657	152,076	269,707,227	67,426,327	518,280	205,207,962
1914.....	91,837	169,515,937	49,361,518	42,084	72,602,270	133,921	242,118,207	60,529,552	437,159	173,172,958
1915.....	108,956	199,968,079	58,350,926	61,045	103,038,333	170,001	303,006,412	75,751,603	471,895	186,585,698
1916.....	175,923	248,326,445	70,956,464	82,818	139,616,582	258,741	387,942,977	96,985,744	410,972	162,627,300
1917.....	111,845	176,934,869	46,119,958	86,909	148,290,803	198,754	325,225,672	81,306,418	373,187	147,167,250
1918.....	94,071	158,463,774	40,025,958	71,424	126,063,308	165,495	279,527,082	69,881,770	193,275	75,599,059
1919.....	132,112	219,343,388	56,586,165	116,313	202,286,577	248,425	421,629,965	105,407,491	372,212	146,832,081
1920.....	149,552	241,230,910	61,482,868	157,042	220,332,112	306,594	461,563,022	90,890,755	288,778	113,351,962
1921.....	120,739	212,563,435	53,577,720	99,518	159,572,347	220,257	372,135,782	93,033,945	314,330	124,310,168
1922.....	138,769	254,292,354	65,928,239	100,581	176,411,422	239,350	430,703,776	107,675,944	267,711	105,122,885
1923.....	173,381	304,497,408	69,452,982	110,248	180,990,710	283,624	485,488,118	121,372,029	215,036	83,657,151
1924.....	177,950	320,087,971	75,657,418	103,999	169,055,231	281,949	489,143,202	122,285,800	175,175	67,861,829
1925.....	133,458	233,217,282	55,688,235	96,447	158,069,128	229,905	391,286,860	97,821,590	176,210	67,892,155
1926.....	119,331	210,752,239	50,243,116	112,795	180,075,412	232,126	390,827,651	97,706,912	175,869	67,786,883

*The weights have been arrived at by dividing the length in yards, by 4,00, the average weight of the Grey and Bleached Cloths.

Value of the Imports of Gold and Silver Coin and Bullion into British India during the year ending 31st December 1926.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	3,56,46,700	... .	3,56,46,700	10,89,63,171	.....	10,89,63,171
Netherlands	40,117	...	40,117	...	.....	.....
France	28,65,296	. ...	28,65,296	.....	.. ...	... .
Italy	.....	.. ...	.....	6,34,745	...	6,34,745
Austria	.....	. ...	.....	3,93,371	.. ...	3,93,371
Greece	...	.. ...	.....	.....	.....	.. .
Germany	.....	.....	.....	6,15,575	.....	6,15,575
Aden and Dependencies...	31,45,948	.. ...	31,45,948	10,40,713	5,03,480	15,44,193
Mesopotamia	76,02,537	.....	76,02,537	27,41,473	... ..	27,41,473
Arabia	9,95,234	.....	9,95,234	12,37,193	.....	12,37,193

Bahrein Islands	13,48,183	... ...	13,48,183	19,28,454	.....	19,28,454
Persia	660	... ...	660	8,95,925	.....	8,95,925
Ceylon	4,31,490	... ...	4,31,490	93,399	.....	93,399
Straits Settlements including Labuan ...	9,42,091	.....	9,42,091	3,77,259	.....	3,77,259
Federated Malay States	... ...	...	.....	... ...	... ...	.....
Java	... ...	... ...	...	3,946	... ...	3,946
Siam	... ...	.....	.....	1, 2,212	.....	1,32,212
China	6,80,784	.....	6,80,784	98,86,214	...	98,86,214
Japan	287	.....	287	.....	.....	... ...
Egypt	79,59,482	... ...	79,59,482	43,900	.....	43,900
Natal	13,84,34,743	.....	13,84,34,743	15,58,018	.....	15,58,018
Africa, East	4,048	...	4,048	77 692	.....	77,692
Transvaal	30	... ...	30	.....	...	.....
Mauritius and Dependencies including Seychelles	... ...	.....	.....	53,56,500	.....	53,56,500
United States of America	15,32,506	... ...	15,32,506	6,05,36,386	... ...	6,05,36,386
Australia and New Zealand	3,21,24,016	.....	3,21,24,04.	1,57,56,999	.....	1,57,56,999
Total ...	23,37,54,182	.....	23,37,54, 82	21,22,73,145	5,03,480	21,27,76,625

Value of the Exports of Gold and Silver Coin and Bullion from British India during the year ending 31st December 1926.

Countries.	Gold.			Silver.		
	Private.	Government.	Total.	Private.	Government.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Mesopotamia	...	...	.....	.....	2,000	2,000
Aden and Dependencies...	..	...	.....	13,226	.....	13,226
Arabia	18,849	...	18,849	23,73,576	.....	23,73,576
Bahrein Islands	.....	...	.....	49,80,000	.....	49,80,000
Persia	.. ...	...	.....	6,97,303	28,950	7,26,253
Henjam Island	.....	...	.....	.....	19,900	19,900
Ceylon	11,459	...	11,459	34,06,824	... ..	34,06,824
Java	3,99,000	...	3,99,000	7,933	. ...	7,933
Indo China, etc.	.....	...	.....	.....	.....	.....
Straits Settlements including Labuan ...	6,73,071	...	6,73,071	10,24,440	.....	10,24,440
Federated Malay States	.....	...	.....	85,000	... .,	85,000
Egypt	2 37,365	.	2,37,365	2000	...,..	2,000
China	.....	...	.....	1,20,89,295	.., .	1,20,89,295
Africa, East	37,393	...	27,393	44,829	... ..	44,829
Mauritius and Dependencies including Seychelles.	4,079	..	4,079	20,000	,.....	20,000
United States of America	9,200	...	9,200	.....	.....	.....
Natal	570	...	570	.....	.....	.....
Total ...	13,80,986	...	13,80,986	2,47,44,426	50,850	2,47,95,276

Total Imports of Treasure on Private Account from Foreign Countries and Indian Ports into Bombay during the year 1926. (*From 1st January to 31st December.*)

From	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns.	Other Coin.	Bullion.	Dollars.	Government of India Rupees.	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	2,63,61,956	82,08,376	44,085	8,88,80,498	....	3,193	....
Continent of Europe ..	28,65,296	40,117	....	6,15,575	10,20,352	.....	....
United States of America ..	9,675	1,72,383	12,54,939	5,57,68,589	....	....	....
Egypt	78,48,304	1,711	3,984	....	42,750	1,150	....
Australia	1,15 63,747	2,04,11,392	....	2,79,024	....	....	....
China	....	....	....	96,76,213	....	67,000	....
Japan	...	....	....	....	....	....	....
Straits Settlements	.....	....	....	.....	3,77,259	.....	.....
Persia	....	660	.....	....	....	5,62,791	....
Mesopotamia	16,96,160	2,97,325	56,04,790	15,466	.....	26,95,000	27,476
Aden	28,332	30,17,763	83,635	81,696	10,41,727	12,147	3,087
Arabia	20,794	11,34,511	11,40,611	1,02,571	96,037	23,94,287	45,795
Africa	10,27,00,536	3,57,87 839	.....	15,61,973	40,093	5,500	32,056
Gwadhur	....	.....	....	.....	.....	2,381	.....
Ceylon (Colombo) ...	....	.....	....	.....	.....	....	....
Siam (Bangkok)	....	.....	....	....	....	99,100	....
All Indian Ports	....	....	....	.....	....	1,11,463	.....
Total Imports from 1st January to 31st December 1926.	15,30,93,800	6,90,72,097	81,32,034	15,69,31,605	26,18,218	59,54,012	1,08,414

Total Exports of Treasure on Private Account to Foreign Countries and Indian Ports from Bombay during the year 1926. (From 1st January to 31st December.)

To	Gold.			Silver.			
	Bullion.	Sovereigns and Half Sovereigns	Other Coin.	Bullion.	Dollars.	Government of India Rupees	Other Coin.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Kingdom	...	...	...	...	...	...	...
Continent of Europe...	...	...	...	...	...	...	...
United States of America	9,200	...	...	...	...	...	...
Egypt	...	.	2,37,365	...	...	2,000	...
Australia	...	...	...	...	...	..	...
Japan	...	...	...	...	...	...	...
China	...	...	...	1,20,89,295	...	...	...
Straits Settlements	...	31,013	72,495	...	9,97,020	...	355
Persia...	...	...	...	...	...	36,000	...
Mesopotamia...	...	...	...	...	...	...	...
Aden	...	...	...	...	12,192	...	...
Arabia	...	18,849	...	..	18,63,985	54,27,383	4,59,430
Africa	14,180	15,942	...	...	49,995	20,000	...
Mauritius	...	1,320	...	...	...	...	...
Siam (Bangkok)	...	...	4,59,385	...	6,932	...	...
Ceylon (Colombo)	..	...	...	3,186	...	...	...
All Indian Ports	...	...	..	13,365	...	...	...
Total Exports from 1st January to 31st December 1926	23,380	67,124	7,69,145	1,21,05,846	29,30,125	54,85,383	4,59,785

COTTON.

Receipts at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 30th June.*

Year ending 30th June.	Receipts.	Exports to			Mill Consumption.	Total.	Year ending 30th June.	Receipts.	Exports to			Mill Consumption.	Total.
		Europe.	Elsewhere.	Total.					Europe.	Elsewhere.	Total.		
1864 ...	...	867	3	870	American War. In '63 & '64 Bombay imported cotton from China.		1888 ...	1,472	893	58	951	500	1,451
1865 ...	...	1,065	1	1,066			1889 ...	1,851	1,286	46	1,332	565	1,897
							1890 ...	2,235	1,488	71	1,559	636	2,195
1866 ...	...	1,187	14	1,201	42	1,243	1891 ...	2,020	1,070	107	1,177	762	1,939
1867 ...	...	1,277	5	1,282	46	1,328	1892 ...	1,770	905	202	1,107	728	1,835
1868 ...	...	1,030	48	1,078	47	1,125	1893 ...	1,788	816	169	985	724	1,709
1869 ...	...	1,225	56	1,281	48	1,329	1894 ...	1,769	908	159	1,067	731	1,798
1870 ...	...	1,115	50	1,165	49	1,214	1895 ...	1,540	525	143	668	815	1,483
1871 ...	...	967	39	1,006	50	1,056	1896 ...	2,151	800	346	1,146	849	1,995
1872 ...	1,085	1,002	48	1,050	52	1,102	1897 ...	1,612	603	405	1,008	703	1,711
1873 ...	1,151	1,079	34	1,113	53	1,166	1898 ...	1,730	424	409	833	817	1,650
1874 ...	978	917	34	951	67	1,018	1899 ...	2,033	578	520	1,098	951	2,049
1875 ...	1,311	1,192	25	1,217	83	1,300	1900 ...	988	117	444	561	745	1,306
1876 ...	1,345	1,285	20	1,305	135	1,440	1901 ...	1,896	620	340	960	696	1,656
1877 ...	1,073	980	35	1,015	147	1,162	1902 ...	2,142	525	732	1,257	987	2,244
1878 ...	1,141	920	38	958	161	1,119	1903 ...	2,454	921	349	1,270	986	2,256
1879 ...	961	800	46	846	204	1,050	1904 ...	2,151	1,036	423	1,459	973	2,432
1880 ...	832	652	64	716	181	897	1905 ...	2,609	384	664	1,048	1,072	2,120
1881 ...	1,171	874	34	908	220	1,128	1906 ...	2,663	1,017	477	1,494	1,141	2,635
1882 ...	1,832	1,521	87	1,608	277	1,885	1907 ...	2,949	1,169	747	1,916	1,115	3,031
1883 ...	1,770	1,335	95	1,430	313	1,743	1908 ...	2,123	781	454	1,185	1,079	2,264
1884 ...	1,759	1,295	100	1,395	348	1,743	1909 ...	2,166	643	723	1,366	1,099	2,465
1885 ...	1,139	791	70	861	392	1,253	1910 ...	3,152	1,054	968	2,022	984	3,006
1886 ...	1,480	1,009	61	1,070	391	1,461	1911 ...	2,467	1,014	668	1,682	953	2,635
1887 ...	1,703	1,147	40	1,187	454	1,641	1912 ...	2,540	388	923	1,306	1,078	2,384

COTTON.

RECEIPTS at, and Exports from, Bombay Port, also Mill Consumption in the Island of Bombay.

In thousands of Bales (000's omitted). [*Year ending 31st August.*

Year ending 31st August.	Receipts.		Total Receipts.	Exports.			Total Exports.	Mill Consumption.	Total.
	India.	Foreign Countries.		Europe.	China and Japan.	Elsewhere.			
1913	2,733	46	2,779	534	1,023	30	1,587	*1,072	2,659
1914	3,733	6	3,739	1,301	1,215	24	2,570	1,078	3,648
1915	2,683	5	2,688	405	1,441	15	1,861	1,026	2,887
1916	3,133	6	3,139	294	1,691	8	1,993	1,096	3,089
1917	3,103	17	3,120	302	1,321	7	1,630	1,135	2,765
1918	2,279	27	2,306	293	1,213	7	1,513	1,068	2,581
1919	2,525	18	2,543	195	885	11	1,091	1,000	2,091
1920	3,405	22	3,427	629	1,579	24	2,232	957	3,189
1921	2,786	116	2,902	494	1,381	26	1,901	1,061	2,962
1922	3,383	109	3,492	645	1,896	52	2,593	1,074	3,667
1923	3,611	61	3,672	851	2,086	53	2,990	1,060	4,050
1924	3,227	93	3,320	1,104	1,558	53	2,715	821	3,536
1925	3,573	95	3,668	713	2,021	33	2,767	995	3,762
1926	3,208	127	3,335	552	1,874	26	2,452	778	3,230

N.B.—As noted in the Chamber's Report for 1918, the figures shown above represent the volume of trade in cotton from 1st September to 31st August, instead of for the year ending 30th June as was previously the case. *Year ending 30th June.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS.

Quantities and Value of the principal articles imported in the years ending 31st March 1924, 1925 and 1926.

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Animals—Living ... ... No.	5,034	5,259	5,516	19,86,993	30,34,578	34,56,406
Apparel—(excluding Hosiery, Boots and Shoes)						
Apparel including Drapery, Uniforms and Accoutrements ... ... value.	.....	.....	.....	62,38,719	68,08,752	79,18,652
Gold and Silver Thread ... ... ,,	.....	.....	.....	27,80,406	26,23,272	24,63,256
Hats, Caps, Bonnets and Hatters' ware ,,	.....	.....	.....	21,68,449	30,02,996	30,19,094
Lametas ... ... lbs.	473,085	383,333	240,203	13,12,226	7,36,229	4,93,257
Second-hand Clothing ... ...value.	.....	.....	.....	14,59,226	20,39,294	23,95,066
Water-proofed Clothing ... ... ,,	.....	.....	.....	1,75,860	2,28,643	2,72,156
Arms, Ammunition and Military Stores :—						
Cartridge Cases—						
Filled ... ... No.	14,633,662	2?,568,789	36,844,425	13,03 339	20,04,360	31,33,516
Empty ... ... ,,	2,542,806	15,133,915	1,678,238	96,305	4,07,616	59,665
Explosives—						
Blasting fuse ... No. of coils	1,313,100	1,535,710	1,203,065	4,47,137	4,98,459	3,85,232
or lbs.	416,215	513,212	454,339			
Blasting Gelatine ... ... lbs.	642,400	517,750	437,295	6,48,353	4,43,687	3,75,524
Dynamite ... ... ,,	265,000	425,872	415,700	2,35,225	3,51,742	3,50,424
Gelatine dynamite ... ... ,,	560,950	813,925	788,000	5,36,736	7,30,990	7,21,779
Other Nitro compound explosives ,,	25,000	35,000	70,350	16,124	21,514	40,705
Detonators ... ... No	3,944,382	6,965,511	5,756,072	1,05,761	1,87,895	1,48,732
Other sorts ... ... lbs.	287,660	439,947	195,161	1,60,630	2,69,917	1,02,972
Fire Arms and Parts thereof ... ,,	.....	.....	.....	22,86,776	30,19,761	28,99,657
Gunpowder ... ... ,,	85,674	160,460	352,192	1,57,626	1,69,109	2,11,193
Other Sorts ... ... value	.....	.....	.....	4,73,759	10,75,856	5,40,876

Arts, works of (other than pictures) ... value.	.....	.....	.....	8,36,558	3,13,999	3,60,516
Asbestos—Raw ... ... cwts.	126	5	98	3,153	550	1,070
„ Packing ... ... value.	.....	.....	.....	4,76,010	4,68,151	4,21,058
„ Manufactures except for Packing „	.....	.....	.....	7,01,534	11,51,481	14,49,872
Baskets and Basketware ... ... „	.....	.....	...	20,821	45,544	20,566
Belting for Machinery:—						
Of Cotton ... ... „	.....	.....	...	15,20,037	16,72,659	15,78,635
„ Leather ... ... „	.....	.....	.....	43,64,622	41,66,417	34,02,106
„ Other materials including coir ... „	.....	.....	.....	29,27,837	35,95,289	32,40,903
Bobbins ... ... „	.....	.....	.....	50,53,962	42,94,193	38,59,526
Books and Printed Matters ... ... cwts.	22,269	25,190	31,101	51,42,370	64,46,661	56,87,578
Boots and Shoes:—						
Of Leather ... ... pairs	192,261	256,218	367 859	15,25,591	17,29,610	22,84,068
„ Other materials ... ... „	530,845	661,933	989,409	10,19,018	11,96,985	17,55,956
Bristle & Fibre for Brushes & Brooms ... cwts.	557	372	1,219	24,776	17,765	40,735
Brushes and Brooms ... ... doz.	354,074	359,060	543,183	11,27,856	10,63,870	12,27,554
Building and Engineering Materials:—						
Asphalte ... ... tons.	7,262	9,373	13,442	11,21,486	11,49,267	13,36,409
Bricks ... ... No.	31,827	130,138	18,812	28,334	46,243	5,526
Fire Bricks ... ... „	1,763,225	1,529,443	1,672,130	4,99,961	3,33,227	3,25,912
Cement ... ... tons.	113,137	114,342	110,378	74,71,133	68,61,845	64,83,305
Tiles ... ... No.	15,968,893	16,177,703	15,220,031	21,45,486	20,80,337	24,11,411
Other kinds ... ... cwts.	164,969	165,692	198,257	12,10,822	12,66,327	13,45,637
Buttons of all sorts—						
Metal ... ...value.	.....	.....	.....	6,80,900	5,49,737	6,23,002
Other Sorts ... ... „	.....	.....	.....	20,25,403	21,53.061	21,55,046
Candles of all kinds ... ... lbs.	513,082	565,702	483,333	2,45,603	2,60,005	2,35,591
Canes and Rattans ... ... cwts.	40,123	40,779	38,072	5,90,792	6,06,384	5,07,753
Chalk, French ... ... „	2,604	2,114	3,122	22,872	19,861	23,230
Chemicals:—						
Acids—						
Acetic (Pyroligneous) ... ... „	2,268	3,331	2,918	1,24,147	1,26,872	1,22,960
Carbolic ... ... „	592	826	978	34,327	48,188	40,608
Citric ... ... „	432	363	495	52,221	45,016	41,615
Nitric ... ... „	432	237	394	24,626	18,585	28,774
Oxalic ... ... „	1,009	1,475	850	34,854	37,432	17,681

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

Articles.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Chemicals—*contd.*						
Sulphuric ... ... cwts.	3,684	542	494	59,411	27,897	19,069
Tartaric ... ... ,,	1,599	1,880	2,375	1,50,480	1,49,964	1,69,714
Other sorts .. . . ,,	1,296	1,589	2,130	84,949	85,263	1,26,397
Alum ... ... ,,	72,776	61,656	47,581	6,89,448	4,96,559	3,36,872
Aluminous Sulphates ... ... ,,	71,038	56,634	52,561	4,86,013	2,81 783	1,98,959
Ammonia and Salts thereof:—						
Anhydrous ... ... ,,	1,426	1,678	1,557	2,12,977	2,42,451	1,95,519
Other sorts ... ... ,,	17,362	21,615	22,780	6,80,964	6,89,506	6,29,231
Arsenic and its oxides ... ... ,,	1,337	1,813	2,135	1,16,040	1,31,879	1,17,990
Bleaching Materials:—						
Bleaching Powder ... ... ,,	62,291	58,388	65,995	7,07,233	5,96,777	6,27,617
Other sorts ... ... ,,	361	371	729	7,171	5,,461	6,993
Carbide of Calcium ... ... ,,	28,717	33,514	39,033	5,03,063	5,61,29	5,48,123
Copperas (Ferrous Sulphate) ... ... ,,	17,224	9,127	6,460	68,500	39,662	31,712
Copper Sulphate ... ... ,,	11,134	9,040	14,196	2,27,949	1,64,196	2,48,110
Disinfectants—Naphtalene .. ... ,,	3,341	12,325	3,435	64,573	1,70,143	43,086
,, Othe. sorts ... ... ,,	17,730	21,781	22,440	5,80,682	7,27,095	6,45,119
Glycerine ... ... ,,	3,003	4,529	4,908	1,94,090	2,84,451	2,91,487
Lead Compounds:—						
Acetate ... ... ,,	6,748	4,621	4,640	2,51,617	1,45,877	1,33,837
Litharge ... ... ,,	1,266	1,464	2,946	37,828	47,432	78,438
Other sorts ... ... ,,	291	1,122	466	11,212	33,779	16,870

Magnesium Compounds:—						
Chloride ... ...cwts.	76,506	82,623	55,534	2,30,113	3,24,477	2,09,546
Sulphate ... ... ,,	37,233	31,065	35,147	1,23,287	2,41,094	1,40,546
Other sorts ... ... ,,	445	3,302	2,136	19,514	38,189	47,806
Potassium Compounds—Bichromate ,,	5,495	5,142	5,486	2,01,503	1,71,370	1,57,121
,, ,, Chlorate ... ,,	7,680	13,800	26,123	1,70,524	2,67,409	5,86,288
,, ,, Cyanide of Potassium ,,	38	239	46	3,039	12,904	6,836
,, ,, other sorts ... ,,	1,568	3,544	5,155	1,92,730	1,95,418	2,83,699
Soda Compounds—Soda Bicarbonate ... ,,	105,463	111,686	101,207	9,75,925	10,21,664	8,33,147
,, ,, ,, Bichromate ,,	7,068	15,240	14,733	2,02,351	3,58,861	2,92,208
,, ,, ,, Caustic ,,	102,245	108,559	138,718	16,95,744	14,91,206	15,68,133
,, ,, ,, Sulphide ,,	19,982	33,072	23,925	2,58,505	3,35,014	2,11,520
,, ,, Sodium Carbonate ,,	789,968	857,090	811,358	51,61,546	56,30,638	47,07,798
,, ,, ,, Cyanide ... ,,	6,558	6,623	7,857	4,32,057	3,72,898	4,50,018
,, ,, ,, Silicate ,,	18,172	28,357	24,324	1,91,681	2,83,187	2,10,000
,, ,, Borax ... ... cwts.	11,844	9,564	10,525	2,84,086	2,18,209	2,14,572
,, ,, Other sorts ... ,,	12,416	11,883	13,918	3,65,769	2,85,464	3,46,679
Sulphur (brimstone) ... ... ,,	250,279	256,086	304,775	18,15,767	11,67,729	13,72,334
Zinc—Chloride ... ... ,,	25,099	21,206	26,408	5,09,845	3,91,418	4,36,704
,, Other kinds ... ... ,,	319	225	216	9,689	5,905	6,334
Other sorts of Chemicals ... ... value.	.....	.....	.....	27,35,270	29,02,022	34,50,042
China Clay ... ... cwts.	362,111	449,436	441,635	15,89,985	18,93,722	16,40,171
Chinese and Japaneseware ... ... value	.....	.....	... ..	62,185	51,320	63,781
Clocks and Watches and parts thereof—						
Clocks and Timepieces ... ... Nos.	224,771	290,512	328,699	11,62,277	13,95,213	15,61,913
Watches ... ... ,,	106,056	157,062	197,115	3,81,428	6,12,275	8,81,565
Parts of Clocks and Watches ...value	.. ...	.....	.. ...	87,393	88,791	71,434
Coal, Coke and Patent Fuel :—						
Coal ... ... tons.	591 968	448,032	372,804	1,65,85,004	1,19,73,515	88,16,648
Coke ... ... ,,	22,332	34,632	29,843	10,34,993	12,70,922	9,48,441
Patent Fuel ... . ,,	8	.....	.....	274	.....	.....
Coffee ... ... cwts.	38,249	26,854	25,616	16,17,488	11,69,394	12,43,272

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs.	Rs.	Rs.
Coir, unmanufactured	tons.	1,126	411	753	47,274	73,966	1,02,579
„ manufactured	„	146	119	183	31,026	26,236	50,234
Corals	lbs.	97,128	19,336	24,890	23,446	12,801	32,132
Cordage and Rope of Vegetable Fibre	cwts.	11,045	11,987	13,372	7,50,036	8,29,457	8,88,771
Cork manufactures	„	3,765	3,791	3,823	3,59,955	3,44,213	3,43,606
Cutlery	value..	.....	.....	.....	23,14,025	40,02,117	33,08,413
Drugs and Medicines—							
Aloes	cwts.	2,096	1,961	547	41,284	37,218	12,394
Assafœtida	„	4,209	6,335	2,719	2,53,900	3,77,005	1,86,642
Camphor	lbs.	1,134,709	907,150	993,007	34,23,046	23,02,563	21,47,341
Cassia Lignia	cwts.	48,158	55,613	50,642	10,57,623	11,72,507	10,44,164
Cinchona Bark	lbs.	540	.....	...	856	.....	.....
Cocaine	ozs.	600	747	1,334	7,548	11,082	20,737
Cod Liver Oil	lbs.	.....	.....	¶ 84,827	.....	.....	¶ 1,50,097
Morphia and preparation of Morphia and opium	value.	.....	.....	.....	48,530	47,447	64,312
Proprietary and Patent Medicines	„	.....	.....	.....	21,57,890	25,06,303	24,15,232
Quinine Salts—							
Quinine Sulphate or Bisulphate ...	lbs.	74,732	79,907	93,713	20,90,174	21,00,697	22,38,890
Quinine Hydrochloride or Dihydrochloride	„	7,063	10,365	16,003	2,96,701	3,97,062	5,30,820
Other sorts	„	13,980	17,251	20,743	2,50,016	3,10,975	3,36,450

Sarsaparilla and preparations thereof	value	.....	.....	.....	22,326	40,650	43,185
Storax	lbs.	85,910	1,11,762	1,30,753	32,545	31,556	34,297
Other sorts	value.	.....	.....	.....	84,50,616	87,88,830	91,40,830
Dyeing and Tanning Materials :—							
Barks for tanning	cwts.	12,970	22,287	97,288	91,845	1,58,023	7,29,105
Cochineal	,,	2,842	6,054	2,477	3,89,365	3,50,705	3,75,642
Cutch and Gambier	,,	40,246	38,579	39,419	10,96,869	10,58,944	11,10,389
Dyes obtained from Coal Tar—							
Alizarine	lbs.	5,808,868	7,851,626	1,854,498	47,52,286	53,91,262	13,76,391
Aniline	,,	10,809,407	10,858,671	8,455,181	2,02 55,713	2,02,32,951	1,39,39,347
Other sorts	,,	57,392	1,390	2,935	95,617	1,766	7,437
Indigo, synthetic	cwts.	1,231	589	33	3,82,468	2,05,786	4,688
Myrabolam Extracts	,,	127	532	463	1,614	21,621	10,878
Saffron...	lbs.	73,750	43,097	28,420	12,78,594	11,63,171	13,55,788
Other sorts including lac dye ...	cwts.	32,357	19,321	25,230	10,09,021	4,85,396	3,07,332
Earthenware & Porcelain—							
Earthenware :—							
Pipes of Earthenware ...	cwts.	30,535	38,364	45,860	3,14,376	2,58,723	2,93,411
Sanitaryware	value.	.....	.....	.....	4,72,192	4,64,357	4,83,718
Other kinds	,,				42,06,509	44,59,458	42,01,643
Porcelain:—							
Electrical	,,	.....	.....	.....	59,321	68,467	2,65,666
Other kinds	,,	.....	.....	.....	20,38,406	22,36,213	24,00,237
Electroplatedware	,,	... ..	.. ...	.....	6,32,351	4,86,995	5,34,982
Fireworks	lbs.	3,476,486	3,691,344	3,488,177	11,58,281	13,39,345	14,59,245
Fish (excluding Canned Fish)—							
Fish dry unsalted	cwts.	4,171	3,574	6,783	1,33,323	1,51,355	2,36,003
,, ,, salted	,,	85,575	88,474	103,389	25,15.124	25,10,852	29,79,486
Fishmaws and Sharkfins	,,	8,410	5,872	5,589	84,709	62,866	59,520
Fish wet salted	,,	15,464	24,867	34,226	1,96,688	3,23,588	4,44,314
Other sorts	,,	576	1,198	815	37,062	79,238	52,880
Fodder, Bran and Pollards	,,	14,231	7,889	36,904	72,559	86,064	1,25,199
Fruits and Vegetables—							
Fresh Fruits, Cocoanuts	No.	6,755,311	7,754,548	11,858,344	5,75,253	7,03,890	9,82,955
,, other sorts	value.	... ..	.....	.....	2,88,002	2,67,434	3,91,037
,, Vegetable all kinds...	,,	.....	.....	.....	2,00,459	2,29,805	2,70,057

¶ Separately classified from 1st April 1925.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs.	Rs.	Rs.
Dry Fruits and Vegetables:—							
Almonds	tons.	5,176	4,753	3,335	31,33,521	35,26,783	29,24,303
Currants and Raisins	„	937	721	732	3,35,954	3,14,220	2,74,639
Dates	„	67,919	55,483	57,778	1,18,71,517	96,70,374	97,00,154
Other sorts	„	1,922	2,691	3,184	8,85,288	12,33,810	10,57,465
Furniture and Cabinetware:—							
Bed steads	value.	.....	.....	.....	3,41,697	3,17,326	4,19,618
Furniture of Wood (other than Bedsteads)...	„	.....	... ..	... .	3,69,427	3,35,261	4,06,827
Furniture of Other Materials (other than Bedsteads)	„	... ..	.....	...	5,97,133	5,16,025	7,19,801
Mouldings	„	.....	.....	.. ...	5,53,459	3,77,175	6,54,151
Gelatine	cwts.	343	344	633	54,089	49,269	67,162
Glue	„	11,889	9,600	15,202	4,61,358	3,11,136	4,06,574
Glass and Glassware :—							
Bangles	value.	.....	.....	.....	86,38,080	1,00,22,036	1,01,04,026
Beads and false pearls	cwts.	26,571	30,705	35,049	33,42,498	37,75,741	36,48,992
Bottles and phials	gross	433,674	492,156	537,167	31,79,216	34,59,596	37,69,132
Funnels, Globes and Glass parts of lamps	value	.....	.....	.....	17,32,441	16,59,281	15,35,198
Scientific Glassware	„	.....	... ..	... ..	1,88,310	2,17,707	2,68,917
Sheets and Plate	sq. ft.	16,906,267	24,043,014	22,292,886	32,90,056	33,85,379	28,17,633
Tableware including Decanters, Tumblers, etc.	value.	.....	.....	.....	10,22,349	8,98,866	9,58,458
Other sorts	„	.....	.....	.....	22,80,847	25,82,732	28,43,298

Grain, Pulse and Flour :—						
Beans, dry ... ... tons.	414	457	455	86,021	89,512	1,14,834
Joowar and Bajree.....	708	177	17	78,291	27,046	1,903
Pulse ... ... „	1,640	908	362	2,37,002	1,49,478	81,933
Rice not in the husk ... ... „	11,220	884	649	18,05,438	79,666	1,27,841
Wheat ... ... „	13,464	4,198	35,420	17,24,308	5,79,578	61,29,726
Wheat Flour ... ... „	546	134	147	94,375	31,353	40,688
Other sorts ... ... „	2,492	799	636	3,64,191	84,619	80,452
Graphite crucibles... ... ... cwts.	5,689	4,895	5,133	3,67,941	2,75,615	2,42,483
Gums and Resins :—						
Arabic ... ... „	2,983	2,700	2,912	86,325	78,342	84,274
Benjamin ... ... „	20,189	20,002	17,683	8,33,079	8,25,178	6,85,143
Dammer (resins) ... ... „	48,384	58,560	57,350	3,62,703	4,48,559	4,23,459
Olibanum ... ... „	26,148	19,931	31,389	4,24,062	3,16,167	4,18,487
Rosin ... ... „	33,182	23,329	18,905	4,38,329	3,58,204	2,28,189
Other sorts ... ... „	46,807	37,565	34,191	8,12,334	7,16,726	7,14,409
Hair and Manufactures of Hair :—						
Hair of all kinds ... ... „	822	802	1,202	44,150	30,768	44,682
Manufactures of Hair other than toilet requisites ... ... value.	.....	.....	.....	14,275	19,926	19,794
Hardware excldg. Cutlery, Electroplated-ware :—						
Agricultural Implements ... ... value.	.....	.....	.....	20,64,676	18,94,700	15,82,119
Buckets, Tinned or Galvd. Iron ... „	.....	.....	.....	1,02,292	1,42,352	1,74,614
Builders' Hardware... ... ... „	.....	.....	.....	24,30,532	30,92,469	31,07,224
Domestic Hardware ... ... „	.....	.....	.....	9,37,864	9,61,863	10,38,696
Enamelled Ironware... ... ... „	.....	.....	.....	31,08,671	30,37,689	41,19,933
Gas Mantles ... ... „	.....	.....	.....	4,78,555	6,17,099	7,09,134
Implements and Tools other than Agricultural Implements and Machine Tools ... ... „	.....	.....	.....	67,50,117	64,56,960	70,69,388
Lamps, Metal ... ... No.	3,861,141	5,601,406	6,634,493	60,00,555	84,46,769	90,63,242
„ Glass ... ... „	54,371	69,047	36,419	32,085	51,112	61,559
„ Parts of, other than glass ... value.	.....	.....	.....	8,56,681	8,34,159	6,[illegible]0,481
Safes and strong boxes of metal ... No.	8,102	5,770	3,238	3,84,134	3,64,344	3,50,193

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Hardware—*contd.*						
Stoves ... ... Nos.	129,037	191,650	251,686	7,38,429	9,45,043	10,71,315
Other sorts ... ... value	...	.....	.....	2,03,49,155	2,30,24,077	2,29,64,111
Hides and Skins :—						
Hides (Raw) ... ... tons.	523	445	253	3,50,564	4,27,140	2,11,605
Skins („) ... ... „	911	860	1,078	11,99,691	10,46,920	15,21,614
Hides, Tanned or Dressed ... ... „	93	89	107	3,68,164	2,39,894	2,53,053
Skins do. do. ... ... „	23	49	64	3,27,133	4,40,466	5,14,078
Hops ... ... cwts.	3,160	1,572	1,577	3,03,535	2,08,127	1,95,005
Horns, Tips and Hornmeal ... ... „	290	329	145	53,552	38,437	27,104
Instruments, Apparatus and Appliances and parts thereof :—						
Electric Fans and parts ... ... value.	.....	.....	... ..	29,15,328	25,52,812	28,25,480
Electric Wire and Cables :—						
Rubber Insulated ... ... „	.....	...	.....	27,16,214	29,02,136	37,14,825
Insulations other than Rubber... „	.....	.....	... ..	22,28,018	19,66,481	22,85,615
Telegraph and Telephone Wires and Cables ... ... „	.....	.....	...	8,96,312	2,11,592	1,62,726
Bare Copper Wire other than Telegraph and Telephone wire. „	.....	.....	.....	11,35,032	15,84,165	15,38,009
Telegraph and Telephone Instruments and Apparatus .. „	.....	.....	.....	82,40,069	8,64,773	7,69,603
Electric Lamps and parts thereof :—						
Electric Glow Lamps ... ... No.	.....	†2,629,10	3.956,580	14,85,522	12,32,068	20,00,852
„ Lamps, other sorts... „	.....	†252.550	684,196	5,92,160	2,74,93	4,73,545

Parts of and accessories of Electric lamps	value.	.....	.....	.....	.....	†1,65,594	3,09,179
Batteries	,,	.....	.....	.....	6,23,806	7,29,458	8,89,412
Carbons, Electric	,,	.....	.....	.....	63,815	88,675	62,556
Accumulators and parts	,,	.....	.....	.....	2,65,359	12,06,159	12,16,225
Condensors, Electric	,,	.....	.....	.....	1,881	29,423	26,477
Electric Bell Apparatus, not Telegraphic or Telephonic	,,	.....	.....	.....	4,435	13,429	17,923
,, Lighting Accessories and Fittings including switches	,,	.....	.....	.....	9,62,048	13,92,263	16,13,253
,, Meters	,,	.....	.....	.....	5,23,766	6,45,027	6,30,304
,, Instruments, etc., other sorts of	,,	.....	.....	.....	1,36,586	1,24,257	4,02,846
Electro medical apparatus including X-Ray Apparatus	,,	.....	.....	.....	1,05,231	1,06,171	2,84,350
Switch Boards other than telegraph and telephone	,,	.....	.....	.....	7,18,671	4,07,821	3,20,895
Other sorts	,,	.....	.....	.....	40,37,877	32,19,060	29,66,271
Musical	,,	.....	.....	.....	17,30,195	18,96,468	22,59,150
Optical	,,	.....	.....	.....	5,76,590	7,18,923	7,82,850
Photographic—							
Cinematograph Films ...	length in ft.	7,201,655	9,444,760	13,917,199	14,10,637	15,02,823	21,05,533
Photographic other than Cinema Films	value.	.....	.....	.....	17,14,213	18,16,184	17,13,684
Scientific and Philosophical	,,	.....	.....	.....	25,81,651	23,69,488	23,48,906
*Wireless Apparatus	,,	.....	.....	.....	.....	.....	6,10,309
Surgical	,,	.....	.....	.....	14,87,208	16,02,065	16,93,545
Other kinds	,,	.....	.....	.....	4,84,573	5,93,931	13,64,041
Ivory—							
Unmanufactured	lbs.	344,404	325,451	214,804	24,51,895	29,86,606	22,07,473
Manufactured	value.	.....	.....	.....	23,209	31,996	20,317
Jewellery	,,	.....	.....	.....	9,98,138	7,71,951	13,29,131
Plate of Gold and Silver	,,	.....	.....	.....	6,12,985	3,61,177	6,31,497
Lac—Stick and Seed	cwts.	21,782	8,238	1,234	22,12,678	6,84,293	99,763
Other sorts	,,	51	829	186	5,479	1,39,734	20,052

* Separately classified from 1925-26.

† Prior to 1st April 1924 figures are not available.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs.	Rs.	Rs.
Leather—							
Unwrought	cwts.	1,032	1,475	5,142	3,34,634	5,18,540	6,39,668
Leather Cloth(including artificial leather)	„	1,568	1,692	238,598	3,96,257	3,10,490	3,55,601
Manufactures—							
Bags and Trunks	„	186	247	388	70,466	76,552	1,10,208
Pickers	„	3,708	4,554	4,918	7,81,104	8,23,604	8,55,931
Picking Bands and Straps ...	„	3,475	4,583	2,904	7,83,909	9,46,251	6,83,013
Roller Skins	„	813	849	732	11,91,488	10,42,126	9,12,039
Saddlery and Harness	„	376	418	597	1,37,855	1,40,360	1,60,928
Other sorts	„	3,350	4,906	5,544	8,51,161	9,38,216	8,84,555
Liquors—							
Ale and Beer	gallons.	2,704,745	3,173,196	33,19,943	71,68,210	77,21,543	77,58,286
Stout and Porter	„	132,048	165,098	178,402	6,42,701	6,64,602	7,31,682
Cider & other fermented Liquors	„	9,523	13,490	12,424	64,097	76,721	72,700
Spirits—							
Brandy	„	348,408	394,110	418,572	42,62,582	46,33,138	44,79,205
Gin	„	85,182	90,971	94,860	9,21,012	9,48,075	8,73,008
Rum	„	123,142	124,737	111,263	2,80,675	2,54,480	2,29,173
Whisky	„	526,813	528,101	567,826	97,33,420	93,00,812	95,79,785
Spirit Present in drugs, etc.	„	93,553	99,949	125,994	26,29,640	29,32,043	33,36,896
„ Perfumed	„	14,628	15,994	19,883	11,04,016	11,51,268	13,62,100
„ Denatured	„	366,358	330,381	482,901	5,08,089	4,65,284	7,06,516
Other sorts	„	94,618	61,585	70,921	11,94,699	10,16,820	10,41,988
Liqueurs	„	13,905	13,291	17,683	3,04,951	2,77,873	3,20,555
Wines	„	225,336	309,736	274,455	26,44,457	34,00,743	28,83,476
Matches	gross.	11,243,745	7,264,785	7,937,522	1,15,91,813	88,88,611	93,45,036

Match Making Materials:—							
Undipped Splints	lbs.	§	*967,305	5,521	§	*1,95,413	4,809
Veneers for Match Boxes and Empty Boxes	,,	§	*2,780,063	1,128,751	§	*10,03,933	3,86,910
Mats and Matting except coir and rubber	sq. yds.	815,052	709,578	851,347	3,68,403	3,54,834	3,92,630
Machinery and Mill Work:—							
Prime movers other than Electrical:—							
Locomotives—							
Oil Engines	No.	41	37	109	1,79,150	1,42,867	3,42,591
,, ,, parts of ...	value.	...	...	...	30,679	29,003	39,260
Steam Engines	No.	128	106	219	13,09,741	10,77,789	22,87,161
,, ,, parts of ...	value.	...	...	...	3,79,186	6,80,797	6,47,095
Others	,,	...	...	...	1,63,494	93,330	4,48,773
Other than Locomotives—							
Gas Engines	No.	131	96	192	9,39,267	4,28,087	5,26,972
,, ,, parts of... ...	value.	...	...	...	1,77,625	1,12,021	98,961
Oil Engines	No.	2,920	3,679	4,149	86,26,641	93,41,236	95,63,809
,, ,, parts of	value.	...	...	...	10,57,429	14,76,153	15,07,541
Steam Engines	No.	425	486	550	42,75,878	36,47,857	41,42,368
,, ,, parts of ...	value.	...	...	...	27,21,496	14,87,960	18,35,522
Others	,,	...	...	...	3,09,447	2,30,060	2,91,491
Electrical Machinery—							
Control and Switchgear	,,	...	...	...	36,17,527	36,47,068	36,39,650
Generators, Alternators and Dynamos	,,	...	...	...	39,19,798	31,85,190	41,93,151
Motors	,,	...	...	...	73,26,124	39,72,016	34,59,196
Transformers	,,	...	...	...	15,88,597	13,22,291	18,48,997
Turbo Generating sets	,,	...	...	...	11,11,475	4,07,065	27,59,716
Other sorts	,,	...	...	...	48,44,485	76,92,614	63,33,066
Aerated Water Making Machinery...	,,	...	...	...	2,63,637	2,44,891	1,77,574
Agricultural Machinery—							
Agricultural tractors and parts ...	,,	...	...	...	2,90,933	3,96,305	4,26,675
Ploughs and parts	,,	...	...	...	1,34,339	83,521	1,72,045
Other sorts	,,	...	...	...	1,42,663	3,19,906	5,82,527
Boilers	,,	...	...	...	98,63,626	72,18,729	97,97,752

* Since 1st April 1924.

§ Not recorded.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs	Rs.	Rs.
Machinery and Mill Work—*contd.*							
Boot and Shoe Manufacturing Machinery	value	.....	.....	...	82,820	34,708	73,217
Leather Tanning and Curing Machinery	,,	... ..	.....	.....	61,283	86,349	35,044
Metal Working Machinery including Machine Tools	,,	.....	.....	.....	51,94,292	36,76,134	44,00,358
Mining Machinery	,,	.....	.....	.....	1,07,79,515	1,35,84,893	1,24,77,222
Oil Crushing and Refining Machinery	,,	.. ...	.....	.....	38,43,351	30,65,315	21,25,584
Paper Mill Machinery	,,	... ..	.....	.....	6,16,253	7,21,170	3,36,029
Refrigerating Machinery ...	,,	.....	.....	.....	9,02,388	7,19,864	8,31,507
Rice and Flour Mill Machinery ...	,,	... ..	.....	.....	21,43,375	27,95,445	24,32,279
Saw Mill & Wood Working Machinery	,,	.....	.....	... ..	10,34,838	13,87,277	8,24,894
Sewing and Knitting Machines and parts thereof	,,	... ..	.....	.....	54,10,978	68,68,987	79,92,019
Sugar Machinery	,,	.....	.....	.....	12,78,185	16,61,811	15,97,117
Tea Machinery	,,	...	.....	.....	39,14,645	46,45,959	38,58,503
Textile Machinery— ...							
Cotton—Spinning Machinery ...	,,	.....	.....	.....	3,97,20,365	1,51,46,297	1,21,49,109
,, —Weaving ,, ...	,,	.....	.....	.....	1,10,69,807	68,96,198	63,70,614
,, —Bleaching and Dyeing							
,, — Machinery	,,	... ..	.....	.....	8,29,799	7,65,710	3,50,579
,, —Printing Machinery ...	,,	.....	.. ...	.....	5,627	23,724	9,033
,, —Other sorts of Cotton Textile Machinery ...	,,	.....	.....	.....	43,89,270	39,29,033	46,11,574

Jute Machinery	valtie.	.....	.....	.....	1,36,89,404	92,83,993	81,57,761
Shuttles excluding those for Sewing Machines...	,,	.....	.....	.....	9,15,769	8,93,755	7,65 923
Wool Machinery	,,	.....	.....	.....	10,92,320	5,78,735	2,08 205
Other sorts of Textile Machinery ...	,,	.....	.....	.....	2,69,462	5,63,140	3,19,697
Typewriters	No.	7,930	7,445	10,947	14,95,599	13,16,661	16,06,962
,, parts of and accessories ...	value.	.....	.....	.....	1,82,403	1,38,393	1,52,721
Other sorts of Machinery	,,	.....	.....	.....	2,92,73,934	2,24,56,306	2,25,40,599
Manures—							
Artificial and Mineral Manures—							
Nitrate of Soda	tons.	1,945	3,977	3,963	4,07,678	7,66,321	7,13,645
Sulphate of Ammonia	,,	765	203	4,724	1,81,646	38,538	8,80,446
Others	,,	4,372	8,437	12,901	4,33,411	7,23,374	11,56,358
Fish Manures	,,	23	3,648	3,956	1,935	3,10,739	4,23,179
Other kinds excldg. Oil Cake ...	,,	2,769	529	815	2,86,953	70,165	78,984
Mica in blocks	cwts.	3,612	1,556	4,424	2,86,596	1,70,644	5,33,570
,, Splittings	,,	285	85	143	15,542	19,739	25,239
Metals and Ores—							
Aluminium—Unwrought (Ingots, Blocks and Bars)	,,	7,425	5,081	3,238	5,65,671	3,96,717	2,41,661
,, Wrought—Circles ...	,,	65,788	74,854	72,101	66,91,838	80,33,018	73,58,043
,, ,, Sheets	,,	3,902	2,890	3,901	4,02,888	3,05,401	3,98,501
,, ,, Other sorts ..	,,	7,038	7,744	7,836	9,08,112	10,25,937	12,83,221
Antifriction Metal	,,	3,825	4,949	3,523	3,13,825	3,81,336	2,75,183
Brass, Bronze and similar alloys—							
Unwrought	,,	40,681	40,696	26,216	13,69,160	13,78,431	8,88,089
Wrought—Mixed or Yellow Metal for Sheathings	,,	333,500	412,783	3,44,996	1,93,10,644	2,23,57,816	1,76,06,988
Rods	,,		4,697	6,263		2,28,968	3,06,585
Sheets	,,		19,031	12,129		10,75,016	6,36,381
Tubes	,,	76,947	1,963	1,702	44,02,891	1,53,631	1,35,523
Wires	,,		7,741	8,861		5,31,893	5,72,403
Other sorts	,,		114,668	1,23,624		59,41,278	61 48,613
Copper Ore	tons.	.....	2	996	.....	212	61,181
,, Old for re-manufacture ...	cwts.	9,006	3,158	2,161	3,25 306	1,14,663	77,480
,, Unwrought	,,	51,151	41,892	67,502	30,63,579	22,32,731	32,44,226

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Metals and Ores—*td.*						
Copper Wrought—						
Braziers ... ...cwts.	173,457	1,616	127	1,10,33,322	1,08,460	8,112
Sheets ... ... „		210,095	2,27,307		1,21,94,010	1,25,54,642
Rods ... ... „	.....	* 2,893	13,334	.....	* 1,84,670	6,89,136
Tubes ... ... „	.....	* 3,570	4,211	.....	* 2,53,118	3,10,697
„ Wire exclg. wire of Telegraph and Telephone ... „	7,393	3,653	6,118	5,69,342	2,45,158	3,79,986
„ Other sorts of ... ... „	11,887	6,519	13,755	13,54,992	6,90,815	10,46,058
German Silver including nickel silver „	10,115	12,185	21,331	12,47,987	14,47,920	21,71,744
Iron—Ore ... ... tons.	24,377	112	3	4,34,197	7,189	532
„ Pig ... ... „	3,786	3,435	2,895	4,22,408	4,64,177	3,24,147
Iron Manufactures—						
Angle Tee Bolt or Rod ... ... „	484	740	229	1,05 910	1,36,543	87,748
Bars and Channels ... ... „	12,129	9,206	7,680	22,83,017	16,11,504	14,78,552
Rice Bowls ... ... „	713	572	709	3,01,016	2,65,931	2,83,614
Iron or Steel—						
Anchors and Cables ... ... „	505	556	944	2,68,512	3,06,277	5,19,519
Beams, Pillars, Girders and Bridge work ... ... „	77,518	80,879	98,080	1,30,03,237	1,23,53,075	1,22,20,998
Bolts and Nuts ... ... „	6,283	8,033	8,694	27,12,160	29,06,850	27,68,530
Fencing Wire and Material ... ... „	1,975	6,023	8,223	7,38,673	22,46,582	24,55,294
Hoops and Strips ... ... „	30,864	35,451	38,887	70,15,567	67,99,254	67,15,967

Nails, Rivets and Washers ...	tons	12,245	15,369	14,957	51,77,852	53,99,916	46,13,570
Old for re-manufacture	,,	5,920	1,920	2,038	2,66,351	88,856	91,578
Pipes and Fittings, Cast	,,	15,119	12,591	11,708	33,92,896	30,73,931	27,29,768
Rails, Chairs and Fish Plates excldg. these for Railways	,,	9,996	16,443	34,063	16,05,305	21,46,457	40,63,970
Screws	,,	1,570	1,997	2,607	16,16,230	15,59,638	11,04,830
Sheets and plates—							
Galvanized.—							
Corrugated	,,	148,405	187,507	263,231	4,62,34,515	5,40,15,130	6,99,42,941
Plain	,,	16,633	31,641	19,835	54,81,252	63,14,345	53,67,882
Tinned—							
Tin Plates	,,	43,996	36,478	29,576	1,78,79,327	1,44,12,308	1,04,31,680
Other Sorts	,,	91	51	182	37,535	22,561	59,565
Not galvanized or tinned—							
Sheets up to ⅛"	,,		52,737	46,158		89,66,273	71,79,210
Plates over ⅛"	,,	108,142	54,824	40,275	1,80,86,606	82,86,851	55,33,090
Other Sorts	,,		10,507	5,234		17,99,469	8,10,478
Tubes, Pipes and Fittings wrought	,,	12,841	33,810	25,270	84,05,988	1,14,03,492	84,05,079
Wire Nails	,,	10,971	16,238	7,706	31,14,076	35,12,565	13,35,004
Wire Rope—							
Galvanized	,,	2,270	1,158	1,737	20,77,387	9,46,550	12,74,746
Black	,,	931	1,671	910	8,69,394	12,04,173	7,34,943
Wire other than fencing wire ...	,,	5,565	6,588	6,605	18,78,331	17,14,529	13,43,734
Other Sorts	,,	16,513	24,341	29,308	57,18,255	71,51,036	83,27,740
Steel :—							
Angle and Tee...	,,	26,327	37,477	42,402	88,19,038	48,51,917	45,52,849
Spring	,,	3,537	4,164	5,241	7,81,135	8,05,960	9,13,998
Bars	,,	166,404	183,167	125,764	2,39,43,735	2,32,18,321	1,33,78,213
Cast Steel:—							
Tool Steel	,,	1,502	1,373	1,798	9,65,051	8,57,935	10,01,208
Cast Steel Bars	,,	1,082	730	837	2,52,885	1,98,937	2,08,239
Other Cast Steel	,,	356	430	256	1,46,582	1,58,408	66,874
Ingots, Blooms, Billets and Slabs ...	,,	131	626	481	26,889	1,23,354	71,380

* Prior to 1st April 1924 the figures have been grouped under "Copper Wrought—Other sorts."

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Metals and Ores—*ctd.*						
Lead :—						
Unwrought Ore— ... ... tons.	46	105	240	20,633	59,889	1,45,563
„ Pig ... ... „	6,082	5,109	3,300	1,26,921	1,15,952	76,647
„ Other Sorts ... ... cwts.	126	153	766	3,280	2,991	12,979
Wrought—Sheets ... ... „	13,021	7,789	11,863	3,29,226	2,95,874	3,26,788
„ Pipes and Tubes ... ... „	8,392	4,718	7,004	2,36,105	1,41,389	2,08,993
„ Sheets for Tea-chests ... „	23,050	24,211	21,616	6,50,719	8,66,725	7,47,256
„ Other Sorts ... ... „	8,944	6,284	6,118	2,14,852	1,96,675	1,89,148
Quicksilver ... ... lbs.	323,885	196,795	349,709	4,43,586	4,39,084	5,79,901
Solder ... ... cwts.	438	764	630	37,924	63,901	60,062
Tin—Unwrought (Blocks, Ingots, Bars and Channels) ... „	43,809	52,186	54,618	63,13,838	85,91,519	95,16,283
„ Wrought ... ... „	3,531	1,029	1,406	1,14,086	1,09,024	2,65,887
Zinc or Spelter—Unwrought ... ... „	57,525	39,108	32,813	14,23,507	8,90,186	8,03,762
„ „ Wrought or Manufactured „	55,466	67,328	105,570	15,91,818	17,68,486	28,99,579
Other sorts of Metals ... ... „	10,263	20,338	14,422	8,16,320	10,56,112	8,18,823
„ „ Ores ... ... tons.	75	2	2	6,180	2,430	1 968
Oils :—						
Animal—						
Fish oil ... ... gallons.	4,351	9,723	9,513	12,701	24,275	23,359
Other sorts... ... ... „	2,995	6,533	15,923	9,143	16,118	53,548
Essential ... ... „	30,108	41,146	48,694	10,04,250	9,49,033	10,55,348
Mineral—						
Kerosene ... ... „	68,954,660	71,979,920	79,231,643	4,41,63,931	4,77,50,710	5,16,77,156
Fuel Oil ... ... „	80,460,112	90,174,307	93,604,900	1.75,54,438	1,84,52,319	2,11,50,919
Lubricating Oils—						
Batching Oil ... ... „	7,670,114	10,373,099	10,166,091	39,89,816	53,31,020	52,38,864
Other sorts ... ... „	8,477,032	10,331,697	11,197,307	1,34,41,842	1,64,18,451	1,55,74,787

Petroleum dangerous, petrol, Benzine and Benzol ... ... gallons.	2,672	3,500	5,641	7,817	10,555	7,042
Paint Solutions and Compositions (dangerous) ... ... ,,	557	1,761	24,553	3,246	11,322	42,007
Other kinds ... ... ,,	3 337,336	4,412,710	6,189,391	47,94,051	55,36,690	68,20,054
Vegetable—Non-essential—						
Cocoanut ... . ,,	126,632	564,104	1,151,269	3,09,623	13,13,848	29,45,325
Linseed ... ... ,,	344,585	211,180	241,675	10,14,733	8,41,878	9,92,475
Other sorts ... ... ,,	66,504	73,643	471,195	2,12,396	2,92,806	17,75,899
Oil Cakes ... ... tons.	136	110	67	12,522	13,580	7,038
Oil Cloth and Floor Cloth ... ... sq. yds.	629,527	678,878	818,265	8,57,470	8,68,199	9,24,296
Opium ... ... lbs.	2	20	5	580	1,630	907
Packing—Engine and Boiler of all kinds. value.	.....	.....	.....	2,46,749	3,95,604	6,26,170
Paints and Colours—						
Barytes ... ... cwts.	8,780	7,078	21,828	39,682	28,692	91,255
Blue Paint or Paris Blue ... ... ,,	1,711	1,488	1,708	1,86,553	1,54,472	1,27,771
Enamels, Prepared ... ... ,,	7,313	7,991	8,806	5,25,355	6,10,299	6,72,846
Graphite ... ... ,,	5,587	3,817	3,587	1,29,261	1,03,247	1,01,602
Red Lead ... . ,,	22,166	23,760	24,361	6,58,151	7,27,896	7,96,424
White Lead ... ... ,,	23,573	18,613	20,544	7,98,100	6,21,101	6,60,614
Zinc White ... ... ,,	40,305	38,523	49,118	15,69,382	13,99,579	17,02,736
Other Sorts ... ... ,,	205,914	232,923	228,724	65,86,175	65,86,675	60,12,477
Painters' Materials—						
Turpentine—						
Genuine ... ... ,,	3,648	2,935	2,936	2,41,297	1,91,213	1,79,493
Substitute ... ... ,,	1,661	3,810	4,241	58,546	85,381	99,873
Varnish ... ... cwts.	24,147	23,684	29,755	18,60,694	16,98,319	20,03,124
Other Sorts ... ...value.	.....	.. ...	.....	4,35,984	4,16,396	5,29,978
Paper—						
Packing Paper ... ... cwts.	98,598	140,710	176,106	20,79,789	28,28,949	35,34,131
Printing Paper ... ... ,,	398,265	589,942	5[illegible]0,366	86,48,126	1,13,76,934	90,50,344
Writing Paper and Envelopes ... ,,	162,969	166,101	155,643	56,23,200	54,95,714	51,80,016
Old Newspapers in Bales and Bags ... ,,	441,595	513,999	565,358	33,03,803	37,38,319	34,83,701
Other kinds of Paper... ... ... ,,	54,300	39,122	47,617	26,38,598	21,15,541	21,87,845
Paper Manufactures ... ... ,,	22,905	31,766	28,843	18,61,035	20,52,757	17,51,794

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Pasteboard, Mill-board and Cardboard of all kinds—						
Straw Boards ... ...cwts.	163,382	162,495	218,669	14,54,209	12,38,192	15,37,835
Other kinds ... ... „	34,823	39,670	45,155	7,61,711	7,98,626	8,80,045
Manufactures of Pasteboard, Mill-board and Cardboard of all kinds. „	13,698	15,081	10,563	7,17,165	7,01,894	5,10,050
Paper Making Materials ... ... „	154,941	200,965	235,941	30,45,708	22,08,836	25,85,060
Paraffin Wax ... ... tons.	209	962	631	70,531	1,98,057	2,76,026
Perfumery ... ...value.	.....	.....	.....	3,56,088	3,49,654	3,23,828
Pitch and Tar :—						
Coal Tar and Pitch ... ... cwts.	57,539	46,818	93,674	4,38,756	3,38,728	5,00,730
Stockholm Tar and Pitch ... ... „	4,121	3,935	7,606	61,436	59,930	81,740
Plants, living ... ... value.	.....	.....	.....	92,488	2,12,890	1,67,656
Polishes and compositions for application to :—						
Leather ... ... „	.....	.....	.....	13,13,261	13,84,613	14,97,620
Metal ... ... „	.....	.....	.....	9,06,665	6,37,618	5,71,286
Wood ... ... „	.....	.....	.....	1,01,898	95,469	1,01,979
Precious Stones and Pearls, unset —				85,21,997	55,71,676	74,05,023
Diamonds ... ... „	.....	.....	.....	3,77,387	4,55,231	6,42,447
Other precious stones ... ... „	.....	.....	.....	90,81,993	59,27,843	43,55,988
Pearls ... ... „	.....	.....	.....			
Printing and Lithographing Machinery and Materials :—						
Printing and Lithographing Presses „	.....	.....	.....	21,38,373	30,51,438	15,93,414

Printing and Lithographing Materials :—						
Printing Type ... ... cwts.	1,452	1,916	2,011	2,31,274	2,74,098	3,10,687
Printers' and Lithographers' Ink . value.	.....	.....	.....	4,89,211	5,85,674	7,00,451
Other Materials ... ... „	.....	.....	.....	3,60,910	3,95,392	4,08,149
Prints, Engravings and Pictures ... „	.....	.....	.....	2,72,230	6,26,657	2,81,968
Provisions and Oilmanstores—						
Bacon and Hams ... ... cwts.	12,859	15,171	15,207	14,48,618	15,57,845	18,96,156
Biscuits and Cakes ... ... „	22,937	34,807	40,107	26,97,814	36,93,804	41,99,490
Butter ... ... „	504	804	994	1,05,726	1,58,294	1,74,748
Canned and Bottled Provisions :—						
Canned or Bottled Fruits ... „	14,547	17,481	21,553	8,16,864	8,96,461	10,26,905
Do. or Tinned Fish ... „	34,560	43,762	65,083	13,31,247	21,37,022	27,76,216
Other Sorts ... ... „	68,185	163,808	273,815	48,89,119	1,07,03,989	1,55,68,568
Cheese ... ... „	9,022	9,714	10,013	11,50,253	11,46,590	11,69,087
Cocoa and Chocolate ... ... „	3,360	3,666	4,294	4,73,942	4,36,583	4,53,017
Farinaceous and Patent Food—						
Farinaceous Foods in bulk ... ... „	249,937	284,749	303,356	40,50,048	49,05,155	49,08,164
Milk Foods for infants and Invalids „	13,173	13,895	10,093	24,72,638	26,12,546	22,52,757
Other Sorts ... ... „	25,769	34,942	38,254	14,93,774	18,09,170	16,85,036
Ghi ... ... „	1,540	1,843	2,358	95,486	1,26,111	1,51,616
Isinglass ... ... „	370	651	628	1,08,251	1,75,759	1,60,689
Jams and Jellies ... ... „	14,275	16,858	14,875	8,18,009	9,46,218	7,88,996
Lard ... ... „	965	1,131	1,675	49,903	59,299	87,869
Milk Condensed & Preserved including milk cream ... ... „	70,903	99,179	135,888	47,70,805	56,83,605	63,03,787
Pickles, Chutnees, Sauces and Condiments ... ... „	5,353	7,255	7,397	5,42,026	6,01,726	5,58,554
Vinegar ... ... gals.	22,755	22,378	27,541	34,417	36,529	41,102
Other Sorts ... ... cwts.	14,372	30,856	27,936	7,72,930	13,01,205	10,31,932

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs	Rs.	Rs.
Railway Plant and Rolling Stock—							
Carriages, and parts thereof	value.	.....	.....	.....	6,09,03,269	2,34, 2,767	87,96,008
Wagons and parts thereof						1,34,10,737	1,93,59,091
Loco Engines and Tenders and parts thereof	»	.....	.....	.....	2,76,37,959	87,51,584	1,11,42,919
Materials for Construction.—							
Bridge work	tons.	31,050	10,303	1,254	49,90,784	23,77,055	3,02,840
Rails, Chairs and Fish Plates of Steel and Iron	»	78,646	25,553	.. ...	1,05,24,930	36,39,389	.....
Sleepers and keys of Steel and Iron.	»	26,177	22,161	34,468	45,60,568	44,02,522	55,69,375
Sleepers of Wood ¶	»	28,504	2,030	12,855	38,02,716	2,44,057	13,35,101
Other kinds	»	15,576	13,015	14,128	48,26,055	45,37,376	34,48,849
Rubber—Raw	lbs.	54,142	111,393	81,783	45,811	1,08,695	1,22,417
» Manufactures—							
Tyres for Motor Vehicles	No.	174,770	(*a*)	.....	99,96,469	(*a*)	.....
Tubes for Motor Tyres	»	186,119	(*a*)	.....	15,77,401	(*a*)	.....
Tyres and Tubes for Cycles, etc.	»	719,218	(*a*)	.. ...	20,95,909	(*a*)	.....
Pneumatic Motor Covers	»	.....	174,623	261,082	.....	76,63,191	1,23,02,242
» » Tubes	»	.....	225,394	303,814	... ..	17,66,863	26,61,959
» » Cycle Covers	»	.....	8,679	9,561	... ..	1,55,645	1,76,200
» » Cycle Tubes	»	.....	9,662	11,177	.....	54,125	55,391
» Cycle Covers	»	.....	313,094	506,659	.....	12,93,059	14,80,309
» » Tubes	»	... .	425,116	577,581	... ...	7,46,219	8,26,585
Solid Rubber Tyres for Motor Vehicles	»	.....	15,015	13,865	.....	13,45,200	13,47,309
Other Sorts	value	.....	.....	.....	31,26,615	25,63,127	27,99,616
Salt	tons.	474,506	615,698	560,141	1,10,27,867	1,42,78,016	1,04,19,672
Seeds :—							
Oil Seeds, Essential	»	233	306	395	77,167	1,23,817	1,44,266

Oil Seeds, Non-Essential :—						
Copra or Cocoanut Kernel ... tons	653	1,663	3,105	2,24,859	5,44,979	12,13,890
Sesamum ... ... ,,	41	41	66	9,255	9,785	15,787
Other sorts ... ... ,,	275	427	342	59,384	1,11,274	76,143
Other than Oil Seeds ... ... ,,	190	307	329	1,93,674	1,63,469	2,17,812
Shells and Cowries ... ... cwts.	50,055	58,175	47,193	3,29,506	3,45,388	3,99,788
Smoker's Requisites (excluding Tobacco) ... ... value.	.....	... ..	.....	5,04,576	7,79,758	6,46,924
Soap :—						
Household and Laundry ... ... cwts.	281,370	305,096	338,473	82,32,486	89,19,583	99,20,753
Toilet ... ... ,,	24,816	31,475	55,649	32,52,402	35 25,010	38,10,439
Other Sorts ... ... ,,	8,539	26,634	34,533	4,42,378	8,02,998	8,80,027
Specimens illustrative of Natural Science ... ... value	.....	... ..	.....	23,932	41,046	24,841
Spices:—						
Betelnuts ... ... cwts.	1,361,681	1,146,980	1,271,671	2,01,65,773	1,90,60,151	2,53,03,605
Cloves ... ... ,,	62,428	100,189	105,700	41,90,900	59,87,620	60,08,228
Ginger ... ... ,,	13,910	8,955	6,544	4,73,330	3,91,754	2,76,546
Nutmegs ... ... ,,	10,383	10,581	17,627	3,53,863	4,24,032	5,51,490
Pepper ... ... ,,	10,276	6,729	5,056	4,12,280	3,05,379	2,37,380
Other sorts ... ... ,,	4,510	6,620	5,392	2,81,404	4,31,395	4,24,105
Starch and Farina ... ... ,,	168,499	218,459	228,395	20,43,628	29,00,606	28,22,330
Stationery excldg. Paper—						
Pencils Excluding Slate Pencils ... doz.	3,048,990	2,718,883	3,523,657	9,33,112	9,21,736	8,62,175
Other sorts ... ... value.	.. ...	.....	.....	79,73,328	72 36,528	80,28,515
Sticks and Whips ... ... ,,	.....	... ..	.....	1,23,938	1,55,425	2,74,369
Stone and Marble ... ... tons.	5,137	3,629	7,135	5,91,250	4,74,050	9,92,156
Sugar :—						
Sugar, 16 Dutch Standard and above ,,	381,475	624,447	688,168	13,63,57,897	19,02,46,160	14,24,65,605
,, Beet ... ... ,,	29,680	45,864	43,422	1,13 34,986	1,32,35,461	93,86,423
,, 15 Dutch Standard and below ,,	367	654	282	1,13,656	2,09,894	1,78,250
Molasses ... ... ,,	63,672	57,029	70,786	45.14,468	30,07,834	38,10,434
Confectionery ... ... ,,	827	1,094	1,300	20,70,840	23,13,813	24,84,719

(*a*) Discontinued from 1st April 1924.

¶ Includ·s sleepers of Jarrah and other wood.

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Sugar—*ctd.*						
Saccharin ... ... lbs.	33,915	2,088	148	1,14,915	12,607	10,473
Tallow and Stearine Grease (exoluding Mineral Grease) ... ... ,, cwts.	14,766	9,311	11,926	3,57,035	2,08,749	2,90,374
,, ,, ,, Other Sorts ... ,,	59,857	69,488	73,485	22,14,240	25,80,616	26,49,596
Tea—Black ... ... lbs.	5,967,994	3,016,529	2,626,687	35,03,854	17,08,088	21,00,556
Green... ... ... ,,	6,570,179	5,868,490	5,206,736	47,22,437	45,74,847	39,29,222
Tea Chests, entire or in sections ... value.	.....	.....	.....	64,92,048	93,78,788	84,92,688
Telegraph materials for construction and Accessories other than electrical ,,	.....	.....	.....	30,014	1,22,431	1,28,454
Telephone materials for construction and Accessories other than electrical ... ,,	.....	.....	.....	2,61,233	4,43,186	2,47,379
Textiles—						
Cotton—Raw ... ... tons.	12,718	20,183	17,543	2,50,58,779	4,24,53,214	3,64,18,022
,, Waste ... ... ,,	1,015	746	280	23,429	20,133	5,437
,, Twist and yarn... ... ... lbs.	44,574,815	55,907,332	51,688,086	7,93,75,516	9,66,31,077	7,76,66,639
Cotton Manufactures—						
Blankets ... ... lbs.	3,249,510	5,138,786	3,719,565	27,55,927	45,71,111	34,62,100
Canvas ... ... yards	464,203	640,467	728,005	4,75,198	5,22,434	6,60,237
Handkerchiefs... ... ... No.	4,970,611	7,913,586	5,740,776	16,66,016	19,06,284	15,42 330
Shawls ... ... ,,	944,219	768,081	459,715	12,29,145	11,70,788	7,01,262
Hosiery—						
Stockings and Socks ... ... pairs.	704,621	746,634	1,025,251	17,11,996	21,83,190	24,87,856
Underwear ... ... value.	.....	.....	.....	71,06,420	84,91,919	1,08,77,977
Other sorts	.....	.....	.....	5,75,999	5,17,110	6,79,761
Lace and Patent net ... ... yards	1,053,290	1,312,601	1,117,999	8,07,510	9,01,852	8,54,081
Piece-Goods—						
Grey (Unbleached) ... ... yards.	703,956,012	84 5510,502	709,085,401	23,06,47,097	28,48,89 830	21,88,72,246

White (Bleached) ... ... yds.	415,836,711	548,875,582	465,112,124	15,44,44,694	20,33,18,562	15,99,32,129
Coloured, printed or dyed... ... ,,	347,493,345	406,971,386	365,835,775	17,68,47,444	20,01,59,604	15,92,11,688
Fents of all descriptions ... ... ,,	19,019,952	21,882,186	23,680,146	65,36,938	68,15,929	70,31,641
Thread ... ... lbs.	1,534,434	1,659,828	2,154,027	71,45,458	73,47,473	83,82,191
Rope ... ... ,,	741,445	700,300	975,691	11,84,548	11,65,844	13,69,251
Other sorts ... ... value.	.....	.....	...	29,35,950	36,58,401	29,41,546
Flax—Raw ... ... lbs.	.....	.....	270	.....	.....	1,343
„ Manufactures—						
Twist and yarn ... ... ,,	9,177	27,918	44,590	12,701	48,232	64,730
Canvas .. .. yards.	809,792	990,481	1,281,605	10,72,758	14,23,461	16,57,082
Piece-Goods ... ... ,,	476,789	415,255	613,983	4,30,142	3,47,680	4,69,136
Thread Sewing ... ... lbs.	72,045	66,374	118,522	2,36,607	1,89,567	2,55,316
Other sorts .. ..value.	.....	.....	.....	10,99,227	9,87,909	8,30,084
Haberdashery and Millinery —						
Lace and Embroidery ... ... ,,	.....	... ..	.....	33,36,829	47,70,165	38,25,618
Towels not in the piece ... No.	603,163	1,387,988	2,963,873	3,43,061	7,19,964	14,17,158
Other sorts ... ... value.	.....	.....	.....	62,22,384	60,66,802	57,56,692
Hemp—Raw ... ... cwts.	26,271	23,122	30,926	6,62,942	7,71,236	9,98,512
„ Manufactures ... ... value.	.....	.....	.....	2,94,160	2,81,411	2,36,816
Jute—Raw ... ... tons.	734	619	270	1,17,947	89,828	95,800
„ Manufactures including twist and yarn ... ... value.	.....	.....	... ..	20,81,959	27,74,730	50,08,311
Silk—Raw ... ... lbs.	1,365,204	1,413,587	1,325,364	1,19,07,039	1,19,00,222	94,33,827
„ Waste ... ... „	68,555	82,367	2,666	2,92,570	1,95,026	6,213
Silk Manufactures—						
„ Yarn, Noils and Warps ... „	967,034	1,524,682	590,797	70,73,023	1,01,79,719	35,30,777
„ Goods of, and silk mixed with other materials ... ... yards.	2,086,854	1,770,159	1,600,562	32,60,343	28,68,119	24,59,634
„ Piece-Goods ... ... ,,	14,086,562	16,128,122	16,280,665	2,29,63,862	2,33,99,422	2,11,62,093
„ Thread for sewing ... ... lbs	11,376	10,602	16,866	1,14,422	1,26,933	2,39,834
„ Other sorts ... ... „	57,751	73,333	102,200	6,05,316	6,35,262	6,37,585
Wool—						
Raw ... ... „	4,838,634	3,218,098	4,953,026	40,54,840	78,93,506	43,35,602
Manufactures :—						
Yarn and Knitting Wool ... ... „	693,934	882,918	1,037,692	23,35,693	30,33,530	36,57,332
Blankets ... ... „	584,926	238,234	1,448,226	5,21,501	6,96,903	11,72,456

FOREIGN TRADE OF BRITISH INDIA—IMPORTS—(*concluded*).

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs.	Rs.	Rs.
Wool—*otd.*							
Manufactures—*contd.*							
Braids	lbs.	14,688	9,913	15,278	60,963	39,263	67,521
Carpets and Rugs	,,	377,671	623,741	1,3·1,073	10,76,394	16,41,023	29,77,992
Hosiery	,,	178,037	270,509	370,068	10,81,260	13,38,610	21,07,708
Piece-Goods	yards	7,553,505	11,871,915	14,575,556	1,77,81,094	2,60,74,735	2,92,16,753
Shawls	No	211,765	419,857	570,216	11,54,183	24,50,134	28,50,491
Other sorts	lbs.	191,594	211,998	186,556	3,98,668	3,83,511	3,10,523
Artificial Silk:—							
Artificial Silk Yarn	,,	406,042	1,170,989	2,670,990	19,55,453	42,39,979	74,71,820
Piece-Goods of Cotton and Artificial Silk	yards	8,554,918	17,020,392	15,362,002	1,04,98,876	1,76,23,470	1,37,82,502
Others sorts	value.	.....	.....	.....	.....	* 931,984	6,20,589
Tobacco—							
Unmanufactured	lbs.	4,557,007	7,681,831	4,906,909	48,48,751	55,78,163	33,79,762
Manufactured—Cigars	,,	27,206	32,930	39,737	1,77,751	1,75,859	2,05,377
,, Cigarettes	,,	3,453,118	2,748,046	3,411,975	1,56,75,913	1,21,83,423	1,58,81,721
,, for Pipes and Cigarettes	,,	279,244	281,940	276,650	17,65,675	17,32,216	17,02,957
,, Other sorts	,,	38,056	26,062	36,830	1,50,405	1,28,755	1,65,836
Toilet Requisites	value	.....	.....	.....	48,94,289	45,11,419	49,56,366
Toys and Requisites for Games and Sports	,,	.....	.....	.....	62,87,644	59,06,069	54,27,078
Umbrellas	No.	319 759	235,553	330,520	9,67,346	7,93,265	9,69,729
Umbrella fittings	value	.. ...	.....	.....	46,31,244	40,34,201	41,40,264
Wax of all kinds other than paraffin wax	lbs.	1,585	5,116	3,720	90,819	1,93,060	1,28,777
Vehicles excluding Locomotives, etc., for Railways:—							
Carriages and Carts not mechanically propelled excluding Railway carriages, trucks, etc.	No.	4,436	6,715	3,883	9,71,727	13,03,028	7,56,251
Parts of Carriages and Carts excluding Rubber Tyres	value.	.....	.....	.....	9,78,048	12,30,927	6,05,355

Perambulators and children's go carts No.	5,382	6,428	6,302	2,13,512	2,17,236	2,08,189
Parts of Perambulators and Children's go-carts ... ... value.	.....	.....	.....	4,592	4,486	6,786
Cycles other than Motor Cycles and parts thereof accessories in Cycles imported entire or section... ... No.	44,884	63,003	96,649	32,87,651	41,65,994	53,88,731
Parts of Cycles and accessories excluding Rubber Tyres ... ... value.	.....	.....	.....	26,74,076	35,57,933	47,36,542
Air Craft... ... ... No.	.....	1	.....	.....	22,115	.....
„ parts of ... ... value.	.....	.....	.....	3,269	3,28,002	17,950
Motor cars including Taxi Cabs. ... No.	7,984	9,380	12,757	2,04,63,300	2,19,86,921	2,82,25,724
„ cycles including Scooters „	1,182	1,456	1,629	9,25,127	9,65,873	9,86,849
„ omnibuses, vans and lorries „	1,044	2,162	4,214	25,01,411	38,72,363	73,15,394
Tram Cars ... ... „	.....	.....	.....	.....	.....	.....
Parts of mechanically propelled Vehicles and accessories other than of Aircraft excluding Rubber Tyres. value	.....	.....	.....	42,33,222	53,17,208	68,14,793
Ships, parts of... ... ... „	.....	.....	.....	71,53,543	12,23,836	9,19,834
Wood and Timber—						
Deal and Pinewood ... ... Cubic tons.	4,543	9,429	13,190	6,01,495	7,99,521	11,47,708
Jarrah wood † ... ... „	493	.....	1,119	48,252	.....	1,41,967
Teak wood ... ... „	14,900	11,540	7,951	23,04,374	14,28,408	11,47,708
Other Timber ... ... „	8,261	31,362	¶	6,80,406	15,30,057	¶
Wood—Firewood ... ... tons.	466	622	829	7,649	9,726	12,455
Ornamental—						
„ Sandal ... ... „	595	528	458	2,63,446	2,57,809	2,56,286
„ other kinds ... ... value.	.....	.....	¶	63,953	57,505	¶
Other kinds of Wood and Timber ... „	.....	.....	.....	.....	.....	22,31,017
Manufactures of Wood other than Furniture and Cabinetware ... ... „	.....	.....	.....	26,69,728	17,90,688	13,70,340
‡Postal Articles not specified ... ... „	.....	.....	.....	3,44,19,298	3,28,33,900	3,48,78,820
All other Articles of Merchandise ... „	.....	.....	.....	41,41,376	49,22,742	49,74,463
Total Value Rs.	.....	.....	.....	2,27,61,13,390	2,46,62,53,831	2,26,17,56,673

* Separately recorded from 1st April 1924.

† Sleepers of Jarrah and other wood are included in "Sleepers of Wood" under Railway Plant and Rolling Stock.

‡ Excludes Imports of Jewellery, Precious Stones, Gold and Silver Thread, Cigarettes and Cinematograph Films which are included under the appropriate heads. ¶ Included under "Other kinds of Wood and Timber."

FOREIGN TRADE OF BRITISH INDIA—EXPORTS.

Quantities and Value of the Principal Articles exported in the years ending 31st March 1924, 1925 and 1926.

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
INDIAN PRODUCE AND MANUFACTURES.						
Animals, Living ... ... No.	226,642	277,389	321,345	26,59,844	31,41,977	34,62,059
Apparel excluding Hosiery, Boots and Shoes ... ...value	.....	.....	.....	24,82,949	29,45,444	23,89,987
Arms, Ammunition and Military Stores ,,	.....	.....	.....	10,961	325	500
Art, works of ... ... ,,	.....	.....	.....	2,07,174	1,28,404	1,34,825
Books, Printed and Printed Matter ... cwts.	5,904	6,840	7,225	7,46,761	8,10,669	8,75,198
Boots and Shoes ... ... pairs.	198,780	206,413	163,498	5,11,545	4,62,723	3,62,318
Bristles ... ... cwts.	3,098	3,859	3,508	20,06,332	24,56,488	19,33,123
Building and Engineering Materials—						
Chalk and Lime ... ... ,,	17,355	46,739	39,114	28,032	80,270	50,813
Bricks ... ... No.	184,878	430,970	90,785	13,875	28,011	8,864
Tiles ... ... ,,	6,256,765	3,522,555	8,111,063	2,99,725	1,73,289	4,18,176
Other kinds ... ... cwts.	159,329	407,101	268,820	9,78,546	12,68,078	16,35,684
Candles ... ... lbs.	5,193,668	3,999,636	5,443,518	15,15,130	11,59,288	15,85,709
Canes and Rattans ... ... cwts.	2,088	2,722	1,201	42,661	37,175	50,131
Casein ... ... cwts.	7,800	10,965	14,846	3,03,399	2,82,296	4,02,488
Chemicals and Chemical Preparations :—						
Potassium Compounds—Saltpetre... ,,	156,221	163,263	133,625	26,87,079	27,17,737	20,27,646
Soda Compounds, Borax ... ... ,,	4,898	3,713	2,266	1,74,304	1,00,288	49,068
Other sorts of Chemicals ... ... value	.....	.....	.....	1,38,681	3,36,700	5,14,443
Coal and Coke—						
Coal ... ... tons.	132,517	228,127	240,245	22,29,816	37,15,695	34,59,241

Coke ... ... tons.	31	1,173	717	1,025	35,056	20,604
Coffee ... ... cwts.	218,276	242,170	305,346	1,57,45,802	2,08,95,108	1,85,25,760
Coir, unmanufactured ... ... tons.	386	368	404	93,882	91,642	1,10,312
„ manufactured ... ... „	31,465	36,540	39,839	1,02,19,597	1,21,53,899	1,07,16,450
Cordage and Rope of Vegetable Fibre ... cwts.	56,983	55,578	59,108	15,12,278	15,30,414	16,91,870
Drugs and Medicines—						
Cinchona Bark ... ... lbs.	268,097	559,592	486,187	1,14,816	2,92,712	2,45,398
Nuxvomica ... ... cwts.	37,037	30,358	41,079	4,10,293	3,27,836	2,96,091
Senna ... ... „	31,344	47,544	44,995	7,27,031	10,74,678	8,93,052
Other sorts ... ... value	.....	.....	.....	16,45,484	19,92,199	22,42,806
Dyeing and Tanning Substances :—						
Barks for Tanning ... ... cwts	2,978	5,878	6,171	16,406	35,709	36,426
Cutch and Cambier ... ... „	46,858	53,565	59,827	9,52,686	11,40,148	15,82,652
Indigo ... ... „	6,702	3,308	2,017	20,03,329	10,92,436	5,59,208
Myrabollams ... ... „	1,324,751	1,339,359	1,042,557	72,62,422	79,35,561	73,72,232
Myrabollam Extracts ... ... „	62,344	42,619	30,567	8,40,781	5,36,454	3,89,422
Safflower ... ... „	2,185	2,519	4,676	85,089	1,30,066	2,74,684
Turmeric ... ... „	50,083	71,091	108,672	15,64,349	23,07,104	27,23,671
Other sorts including Lac Dye ... „	21,227	23,700	18,664	4,48,933	3,91,942	3,72,599
Earthenware and Porcelain ... ... value.	.....	.....	.....	64,125	63,316	89,812
Feathers ... ... lbs.	18,290	29,930	37,960	5,997	19,083	10,795
Fibre for Brushes and Brooms ... ... tons.	5,677	5,713	5,436	23,72,950	26,27,564	23,20,465
Fish—						
Fish—dry unsalted ... ... cwts.	89,111	97,423	104,686	16,65,673	20,62,981	22,96,090
„ dry salted ... ... „	127,060	140,559	147,165	28,73,683	30,45,709	35,16,483
„ Fishmaws and Sharkfins ... „	10,026	11,931	10,841	16,91,901	21,15,887	17,44,501
„ Wet Salted ... ... „	2,646	728	10,611	52,716	7,888	86,510
Fodder, Bran and Pollards :—						
Rice Bran ... ... tons.	222,864	263,976	228,961	1,17,20,127	1,45,03,084	1,17,64,968
Bran and Pollards, other sorts ... „	7,894	11,092	9,250	8,49,927	11,44,389	9,73,267
Other sorts of Fodder ... ... „	3,907	4,135	1,718	2,75,920	2,38,418	1,19,324

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Fruits and Vegetables—						
Fresh Fruits—						
Cocoanuts ... ... No.	299,069	379,227	144,174	37,669	51,279	11,990
Other sorts ... ... value.	.....	.....	.....	1,42,834	1,43,560	2,20,913
Fresh Vegetables—						
Onions ... ... cwts.	667,732	709,941	769,847	34,43,225	36,00,859	36,16,502
Other sorts ... ... value.	.....	.....	.....	9,01,335	8,92,023	10,02,375
Dry Fruits and Vegetables, all sorts ... tons.	11,798	8,370	11,171	26,63,434	24,77,971	34,94,273
Furniture and Cabinetware ... ... value.	.....	.....	.....	5,54,686	5,05,664	3,99 930
Glass and Glassware ... ... ,,	.....	.....	.....	1,84,694	1,79,576	1,32,728
Grain, pulse and flour:—						
Barley ... ... tons.	168,704	449,458	42,396	1,76,89,755	5,19,34,613	56,23,026
Joowar and Bajree ... ... ,,	13,607	5,095	13,630	16,36,003	5,96,716	18,04,089
Maize ... ... ,,	66,960	24,723	2,376	67,13,670	24,91,650	2,57,546
Oats ... ... ,,	848	740	809	1,41,964	1,15,409	1,36,495
Rice in the husk ... ... ,,	29,536	27,625	35,772	27,98,978	25,88,241	36,66,654
,, not in the husk ... ,,	2,176,785	2,272,770	2,548,664	34,61,78,666	36,97,12,441	39,60,53,711
,, Flour and Ground Rice ... ,,	83	267	166	12,702	37,350	30,549
Wheat ... ... ,,	638,252	1,111,691	211,637	9,11,80,928	17,19,49,952	3,60,24,737
Wheat Flour ... ... ,,	57,295	78,069	67,162	1,14,20,769	1,68,76,601	1,56,20,347

Pulse—Beans ... ... tons	70,875	42,691	30,642	58,23,612	35,51,776	34,71,617
„ Gram ... ... „	71,308	142,495	80,615	79,71,685	1,55,89 741	41,53,887
„ Lentils ... ... „	25,383	14,867	20,615	35,62,491	21,33,67-	41,40,050
„ Other sorts ... ... „	108,835	89,381	57,091	1,35,23 981	1,19,33,158	88,51,051
Other sorts of Grain, Pulse and Flour .. „	345	463	1,191	65,195	92 339	2,06,047
Gums and Resins—						
Arabic ... ... cwts.	11,010	7,751	11,698	3,31,793	2,07,898	2,72,041
Benjamin .. .. „	30	64	37	1,446	5,087	1,823
Olibanum or Frankincense ... ... „	55	254	892	630	6,990	40,307
Rosin ... ... „	26,408	10,711	22,527	4,27,549	1,21,064	2,81,125
Other Sorts ... ... „	20,733	17,294	25,300	5,05,634	4,65,745	8,07,965
Hardware and Cutlery excluding Electro-platedware ... ... value.	...	.....	.....	10,74,449	12,31,250	10,14,894
Hides and Skins—						
Hides (raw) ... ... tons.	27,875	29,207	28,368	2,85,47,507	3,80,79,136	3,20,57,693
Skins (raw) ... ... „	19,263	15,758	19,785	4 05,70,541	3,42,68,342	3,98,85,536
Cuttings of Hides and Skins (raw) ... „	1,757	2,707	2,666	3,06,181	3,93,888	3,95,034
Hides (tanned or dressed) ... ... „	13,194	13,049	12,109	3,16,77,871	3,35,03,806	3,04,18,021
Skins („ „) ... ... „	4,920	6,339	6,345	2 73,08,268	3,83,14,157	3,93,35,654
Horn Tips and Hornmeal ... ... cwts.	87,544	61,819	45,759	11,56,270	10,39,541	12,46,173
Instruments, apparatus and appliances and parts thereof—						
Musical ... ... value.	.....	.. ...	... ..	2,30,817	2,74,812	10,48,487
Other kinds ... ... „	.. ...	.....	.....	1,45,717	11,439	23,120
Ivory, Unmanufactured ... ... lbs.	6,065	6,760	3,595	72,365	66,397	34,844
„ Manufactured ... . value.	.....	.....	.....	37,441	5,718	4,200
Jadestone ... ... cwts.	3,088	2,766	972	8,37,053	7,06,800	1,62,751
Jewellery ... ... value.	.....	.....	.....	18,736	5,624	6,92,542
Plate of Gold and Silver ... .. „	.. ...	.....	.....	1,00,731	1,23,847	1,60,132
Lac—Button ... ... cwts.	16,863	21,612	21,678	38,45,642	44,50,122	33,84,678
„ Seed ... ... „	19,100	35,129	37,424	31,61,567	53,40,287	44,29,164
„ Shell ... ... „	397,147	227,200	416,519	8,06,96,260	6,25,63,343	5,76,27,183
„ Stick ... ... „	1,800	6,494	22,784	1,53,021	7,84,721	19,25,946
„ Other sorts ... ... „	50,761	36,582	41,449	27,70,653	19,17,733	16,92,998
Lacqueredware (Indian Manufacture) ...value.	.....	.....	.....	39,797	58,678	48,979
Leather—Unwrought ... ... cwts.	5,279	4,576	4,950	8,02,038	8,93,580	10,04,133

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—*(continued)*.

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Leather—*cld.*						
Manufactures :—						
Leather Belting ... ... cwts.	23	28	20	3,725	8,190	3,345
Bags Trunks and Travelling Requisites ... ...value.	.....	.....	.....	28,510	30,966	58,080
Harness ... . ,,	.....	.....	.....	93,261	22,824	75,183
Other sorts ... ... ,,	.....	.....	.....	1,63,026	1,14,220	1,26,264
Liquors ... ... gals.	11,245	1,506	41,115	17,595	6,505	79,157
Machinery and Millwork ... ...value	.....	.....	.....	1,20,951	1,25,166	74,000
Manures—Bones ... ... tons.	95,695	70,987	84,297	1,14,78,820	81,99,690	89,17,696
,, Fish Manure and Guano ... ,,	28,151	18,246	9,179	29,14,907	22,46,839	10,65,869
,, Sulphate of Ammonia ... ... ,,	5,064	10,253	4,279	12,49,180	19,20,758	7,71,847
,, Other kinds ... ... ,,	1,819	2,301	4,936	2,50,973	3,00,866	6,84,475
Metals and Ores :—						
Brass, Bronze and Similar Alloys (wrought) ... ... cwts.	3,663	2,725	5,029	6 39,723	5,67,623	8,84,196
Chromite (chrome Iron Ore) ... ... tons.	30,050	31,479	36,389	9,03,029	9,96,575	11,62,715
Copper .. .. cwts.	32,463	45,925	183,751	8,99,685	12,40,788	48,74,582
Ferro Manganese ... ... tons.	69	1,567	1,583	13,308	2,85,564	3,35,256
Iron or Steel—Pig ... ... ,,	183,195	341,326	381,989	1,27,83,462	2,16,81,694	1,75,50,204
,, ,, Ore ... ... ,,	.. ...	54	.....	.....	3,557	15
,, ,, Other sorts ... ... ,,	17,934	20,648	20,516	9,40,808	9 08,278	9,93,768
Lead—Pig ... ... cwts.	850,007	948,135	862,239	1 79,60,542	2,29,64,287	2,07,02,432
,, Other sorts ... ... ,,	89,216	87,874	216,233	4,49,291	7,70,947	11,91,379
Manganese Ore ... ... tons	751,763	639,210	564,225	1,77,71,740	1,62,01,429	1,54,36,118
Tin ... ... cwts.	4,812	7,580	7,935	1,20,776	36,622	64,146
,, Ore ... ... tons	1,857	1,644	1,889	38,49,100	35,22,454	40,68,393

Wolfram Ore ... ... tons.	390	532	2,930	3,52,939	2,83,400	20,33,980
Zinc or Spelter ... ... cwts.	82,039	368,355	519,097	3,28,786	15,55,904	25,94,192
Metals, all other sorts ... ... ,,	5,934	6,637	7,569	5,89,859	5,80,729	6,00,533
Ores, other sorts of ... ... ton.	8,649	11,479	8,840	2,26,587	2,91,757	3,65,068
Mica—In Blocks ... ... cwts.	14,476	13,398	17,216	18,32,194	33,26,164	31,32,417
Mica—In Splittings ... ... ,,	64,478	68,849	79,240	67,54,717	69,44,455	72,81,398
Monazite ... ... tons.	205	100	385	71,705	30,000	76,980
Oils—						
Animal ... ...gals.	1,641,914	865,813	95,685	13,02,573	3,41,285	1,01,612
Essential Sandalwood oil ... ... ,,	16,151	20,588	13,510	28,17,924	33,52,350	19,23,792
,, Other sorts ... ... ,,	74,568	72,013	81,015	20,98,846	19,62,805	21,62,538
Mineral—Petroleum dangerous including Petrol, Benzine and Benzol. ,,	16,672,400	22,058,946	8,140,232	1,87,58,996	2,48,27,294	91,60,031
Mineral—Other sorts ... ... ,,	168,925	142,579	122,245	2,07,848	1,65,077	1,25,580
Vegetable—Non-essential—						
Castor ... ... ,,	581,330	497,475	699,626	15,68,307	14,79,689	18,69,869
Cocoanut ... ... ,,	174,638	125,334	126,143	4,40,989	3,15,519	3,28,049
Linseed ... ... ,,	94,127	81,475	74,708	2,70,808	2,67,329	2,35,591
Mustard or Rapeseed ... ,,	470,721	512,604	440,770	12,27,034	13,91,462	12,46,406
Sesamum ... ... ,,	68,464	60,104	84,422	1,79,368	1,60,865	2,11,096
Groundnut ... ... ,,	57,482	37,801	175,054	1,78,655	1,01,090	5,01,966
Other sorts ... ... ,,	19,917	17,328	22,056	51,240	45,163	60,164
Oil Cakes:—						
Castor Cake ... ... tons	1,107	1,410	1,212	1,04,297	1,19,049	1,10,931
Cocoanut Cake ... ... ,,	1,540	1,317	3,064	1,73,308	1,31,985	3,73,391
Cotton Cake ... ... ,,	2,174	4,190	5,773	2,56,187	4,72,391	6,06,954
Groundnut Cake ... ... ,,	65,386	95,049	83,247	66,79,110	1,06,27,267	85,75,333
Linseed Cake ... ... ,,	15,508	16,404	20,039	21,08,048	25,10,030	30,10,537
Rapeseed and Sesamum Cake ... ,,	55,727	68,308	65,842	93,11,759	69,84,777	66,80,860
Other sorts ... ... ,,	6,602	8,085	12,160	7,77,193	11,14,106	17,03,644
Opium— ... ... { or chests	6,130	3,365	4,608	2,66,31,397	1,47,23,555	1,93,37,465
{ or cwts.	9,042	5,268	6,754			
Paints and Painter's Materials ... ... value.	.....	.....	.....	3,70,916	2,88,862	4,87,909
Paper and Pasteboard ... ... ,,	.....	.....	.....	11,264	6,385	14,790
Paper-making materials ... ... cwts.	307	3,625	18,748	790	55,561	2,14 984
Paraffin Wax ... ... tons.	25,141	29,891	34,912	1,14,14,401	1,36,59,585	1,59,45,218

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—*(continued)*.

ARTICLES.		Quantities.			Value.		
		1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
					Rs.	Rs.	Rs.
Perfumery	...value.	.....	.....	... ..	1,41,984	1,80,840	1,81,041
Precious Stones and Pearls, unset ...	,,	.....	.....	.....	19,45,109	27,042	46,543
Provisions and Oilmanstores—							
Butter	cwts.	4,218	4,614	4,635	5,74,723	6,05,700	6,28,005
Ghee	,,	33,778	33,129	40,549	36,17,098	34,10,311	40,15,055
Pickles, Chutney and Condiments ...	,,	25,199	27,488	26,875	11,79,995	12,34,445	11,67,699
Other sorts	,,	26,405	20,859	18,695	6,63,634	6,36,945	5,67,832
Railway Plant and Rolling Stock—							
Teak Keys	... tons.	1,820	2,429	1,851	2,44,701	3,46,795	2,58,723
Other sorts	...value.	.....	.....	.....	9,030	150	18,953
Rubber, raw	... lbs.	15,430,254	18,005,188	22,411,166	1,14,46,018	1,42,94,317	29,409,876
,, Manufactures of	...value	... ..	.....	.....	45,944	9,676	20,004
Salt	... tons.	1,008	1,666	11,923	18,795	29,479	2,06,814
Seeds :—Essential	,,	12,600	12,277	10,528	52,66,546	41,47,262	30,72,400
Non-Essential—							
Castor	,,	85,030	95,448	109,788	2,26,98,789	2,88,66,665	2,67,68,916
Copra or cocoanut kernel ...	,,	3,986	458	111	16,53,072	1,99,638	74,332
Cotton...	,,	149,873	161,297	197,193	1,71,13,106	1,91,28,891	2,18,10,951
Groundnuts	,,	257,045	376,123	454,954	7,18,76,181	10,67,05,078	12,02,38,186
Linseed	,,	368,777	371,051	308,142	9,62,14,659	9,74,38,636	8,08,52,772
Mowra	,,	7,752	1,819	924	18,66,854	3,67,272	1,81,086
Poppy...	,,	6,403	5,632	5,843	17,40,323	16,20,282	16,16,470
Mustard	tons.	4,103	4,272	3,365	13,73,399	14,48,152	11,02,971
Niger...	,,	2,156	3,659	3,883	4,60,129	7,67,347	7,82,087
Rapeseed	,,	336,920	260,637	111,793	7,35,83,930	6,03,56,521	2,68,08,600
Sesamum (Teel or Gingelly)	,,	9,537	30,510	39,896	28,66,033	94,48,684	1,17,33,628

Tea ... ... tons.	54	67	241	2,19,592	2,66,806	806,017
Other sorts ... ... „	10,881	5,308	2,876	17,39,080	9,23,352	5,24,306
Shells and Cowries ... ... value	.....	.....	... .	68,240	1,09,571	7,31,508
Soap ... ... cwts.	6,010	7,033	5,332	1,78,850	2,05,549	1,51,728
Specimens illustrative of Natural Science value.	.....	.....	.....	1,16,324	85,648	1,19,227
Spices :—						
Betel nuts ... ... cwts.	3,186	3,286	3,807	1,70,732	1,70,816	2,11,925
Cardamoms ... ... „	6,278	4,889	5,058	17,56,768	15,91,893	17,61,021
Chillies ... ... „	165,178	141,283	171,872	43,29,923	38,30,719	45,18,111
Ginger ... ... „	45,065	36,778	33,566	20,34,425	20,46,243	17,15,998
Pepper ... ... „	90,150	87,628	128,852	27,70,236	30,05,318	93,28,663
Cinnamon ... ... „	139	170	103	4,832	7,938	12,322
Cloves ... ... ,	39	77	93	3,528	6,065	9,014
Other sorts ... ... „	598	600	791	15,632	15,751	35,849
Stationery ... ...value.	.....	...	.....	1,02,736	1,15,076	97,695
Stone and Marble ... ... tons.	1,848	2,817	4,225	31,691	47,402	57,975
Sugar—						
16 Dutch Standard and above ... tons	298	384	277	1,92,308	2,70,140	1,42,252
15 „ „ and below ... „	3,005	674	333	7,59,754	1,85,217	76,373
Confectionery ... ... „	158	74	141	1,64,283	74,413	1,15,035
Molasses including Cane Jagree and Palmyra. „	36,325	20,002	1,924	85,81,119	47,19,247	4,86,022
Tallow and Stearine including Grease and Animal fat ... ... cwts.	13,043	9,638	11,616	5,96,143	4,39,938	5,19,133
Tea—						
Black ... ... lbs.	338,500,236	339,227,811	324,425,260	31,62,70,248	33,32,15,554	27,03,81,022
Green ... ... „	255,141	879,124	1,307,765	1,91,241	7,08,657	8,86,218
Tea Waste for manufacture of Caffeine „	2,296,131	3,239,907	3,000,969	2,37,488	4,90,644	5,50,983
Textiles :—						
Cotton—						
Raw ... ... tons	671,936	593,852	745,200	98,47,09,357	91,22,88,762	94,99,28,342
Waste ... ...cwts.	362,267	133,176	203,440	1,04,33,677	49,27,391	65,92,068
Kapok ... ... „	33,836	41,701	42,674	20,40,001	24,14,209	26,21,245
Twist and Yarn ... ... lbs.	38,531,288	36,532,102	31,873,692	3,66,21,966	3,70,11,438	2,93,37,444

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Cotton—*cl d.*						
Manufactures—						
Handkerchiefs and Shawls ... No.	3,124,565	3,927,098	3,246,781	34,91,542	45,64,246	37,84,019
Canvas ... ... yards.	24,251	51,566	38,316	24,524	48,450	37,007
Hosiery... ... ... value.	.....	.....	.....	1,13,737	1,29,140	9[illegible],558
Piece-goods—Grey (unbleached.) yds.	33,877,069	44,198,251	37,394,964	1,10,84,742	1,33,56,355	1,03,44,966
" White (bleached) ... "	1,493,843	1,144,415	893,335	5,55,845	4,88,300	3,31,672
" Coloured, Printed or dyed "	129,967,655	136,168,424	126,545,405	5,46,70,358	5,47,15,935	5,08,85,829
Thread, Sewing ... ... lbs.	205,142	365,919	254,228	3,64,592	4,05,999	3,77,689
Other sorts ... ... "	2,867,841	2,375,966	1,623,703	28,21,762	20,28,032	12,95,869
Flax—Raw ... ... "	.....	16,240	.....	.....	7,500	.. ...
" Manufactures incldg. Twist & Yarn value.	.....	.....	.....	16,147	4,528	14,586
Haberdashery and Millinery ... ... "	.....	.....	.....	6,77,070	5,24,136	8,06,888
Hemp, Raw ... ... cwts.	458,847	668,740	623,949	76,42,682	1,72,87,124	1,59,17,310
" Manufactures ... ... value	.....	.....	.....	12,189	3,177	9,816
Jute—Raw ... ... tons.	659,963	696,000	647,154	20,00,06,328	29,09,30,485	37,94,57,313
" Twist and Yarn ... ... lbs.	5,345,385	1,261,116	1,723,736	16 12,845	3,56,758	4,71,163
" Manufactures:—						
Canvas... ... ... yards.	34,125	34,163	12,824	27,581	23,087	4,914
Gunny Bags ... ... No.	413,715,938	425,141,424	425,083,324	18,17,10,030	23,21,10,182	26,72,13,758
Gunny Cloth ... ... yds.	1,348,742,512	1,456,288,126	1,461,380,994	23,74,54,958	28 27,74,655	31,80,09,084
Rope and Twine ... ... cwts.	74,008	78,793	84,139	19,63,857	23,01,489	25,70,789
Other sorts ... ... "	2,573	3,298	4,464	66,629	1,00,267	1,28,551
Silk—						
Raw ... ... lbs.	191,301	150,956	132,030	33,07,779	20,33,192	20,36,381
Chasam or waste ... ... "	1,301,242	1,325,837	1,171,577	14,74,937	14,80,396	12,93,143
Cocoons ... ... "	127,024	169,633	163,724	2,38,676	2,93,280	2,45,275
Manufactures:—						
Goods of silk mixed with other materials ... ... yds.	31,378	105,076	191,122	38,351	95,674	1,99,830

Piece-Goods ... ... yds.	155,296	80,742	56,402	3,17,227	1,62,162	80,948
Thread ... ... lbs.	9,591	2,358	250	62,649	17,275	2,200
Other sorts ... ... ,,	1,190	11,435	4,442	8,827	19,690	18,260
Wool—Raw ... ... ,,	36,600,957	52,798,747	43,409,798	3,17,48,608	5,07,03,429	3,79,88,245
Manufactures :—						
Carpets and Rugs ... . ,,	4,174,135	5,710,449	3,875,651	81,19,068	1,12,04,339	77,97,424
Piece Goods ... ... yards.	12,511	23,417	8,519	31,911	55,941	24,117
Shawls ... ... No.	1,089	2,380	1,798	66,132	19,236	13,269
Other sorts .. .. lbs.	70,048	220,741	182,509	45,829	1,49,096	1,24,466
Other Textiles—Raw ... ... cwts.	641	2,307	15	10,250	38,050	247
,, ,, Manufactured ... value.	.....	.....	.....	.....	1,002	3,020
Tobacco :—						
Unmanufactured ... ... lbs.	32,915,829	43,196,132	37,193,250	95,97,709	1,18,58,474	1,05,08,396
Manufactured Cigars ... ... ,,	351,831	327,133	403,109	3,98,419	3,74,087	3,68,862
,, Cigarettes ... ... ,,	10,058	82,739	144,687	14,512	93,792	1,62,914
,, Other sorts ... ... ,,	713,869	534,161	307,023	2,86,661	1,76,541	99,845
Toys and Requisites for Games and Sports ... ... value.	.....	.....	.....	2,65,936	2,73,289	2,47,474
Umbrellas, Parasols and Sunshades ... No.	46,069	64,501	98,279	1,23,188	1,46,576	2,02,731
Vehicles excluding Locomotives, etc., for Railway ... ... value.	.....	.....	.....	63,728	59,840	42,668
Wax of all kinds except Paraffin Wax and Candles ... ... cwts.	62,636	21,414	7,385	16,45,887	6,94,849	5,49,703
Wood and Timber—						
Timber other than Railway Sleepers—						
Wood, Teak ... ... cubic tons.	40,097	47,455	64,175	1,06,94,024	1,16,28,082	1,69,75,241
Other Timber ... ... ,,	4,067	3,406	¶.....	4,05,342	3,71,424	¶.....
Firewood ... ... tons.	2,879	3,147	3,837	57,693	63,770	83,425
Ornamental Sandalwood ... ... ,,	739	824	979	11,22,148	15,98,369	17,35,602
,, Ebony ... ... value.	.....	.....	.....	11,412	.....	¶ ...
Other Kinds ... ... ,,	.....	.....	.....	1,76,403	2,02,546	¶.....
Other Kinds of Wood and Timber... ,,	.....	.....	.....	.....	.....	5,67,706
Manufactures of, Wood other than Cabinetware and Furniture ,,	.....	.....	.....	2,42,310	2,32,502	2,12,041
Postal Articles ... ... ,,	.....	.....	.....	2,46,75,646	2,64,10,691	2,71,18,168
All other Articles ... ... ,,	.....	.....	.....	52,59,481	69,92,460	70,97 075
Total Indian Merchandise Value Rs.	.....	.....	.....	3,48,88,61,215	3,84,66,53,080	3,74,84,21,200

¶ Included under other kinds of Wood and Timber.

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs	Rs.	Rs.
FOREIGN MERCHANDISE.						
Animals, Living ... ... No.	285	171	155	3,25,402	7,03,675	4,27,829
Apparel (excluding Hosiery, Boots and Shoes) ... ...value.	.....	.....	.....	29,45,281	22,34,156	21,67,235
Arms, Ammunition and Military Stores ,,	.....	.....	.....	1,11,473	1,50,104	1,22,804
Art, works of (other than pictures) ... ,,	.....	.....	.....	33,960	4,74,466	25,719
Boots and Shoes ... ... pairs.	13,712	8,909	10,132	80,200	45,223	51,937
Books Printed and Printed Matter ... cwts.	1,790	1,921	1,712	4,58,000	3,03,199	3,87,601
Buildings and Engineering Materials ... value.	.....	.....	.....	84,840	74,147	37,672
Candles ... ... lbs.	6,284	5,551	1,360	3,710	3,267	697
Canes and Rattans ... ... cwts.	690	359	689	26,030	21,872	42,991
Chemicals and Chemical Preparations...value.	.....	.....	.....	4,63,671	3,95,633	3,65,416
Chinese and Japaneseware ... ... ,,	.....	.....	.....	21,382	16,358	27,693
Clocks and Watches and parts thereof... ,,	.....	.....	.....	42,877	21,035	23,962
Coffee ... ... cwts.	18,172	5,299	5,163	7,11,723	2,31,348	2,29,839
Coal, Coke and Patent Fuel ... ... tons.	56,264	65,004	46,652	17,18,383	18,91,803	11,26,152
Cutlery ... ... value.	.....	.....	.....	6,74,800	4,77,200	3,51,133
Drugs and Medicines ... ... ,,	.....	.....	.....	6,76,849	4,51,653	4,21,946
Dyeing and Tanning Substances ... ... ,,	.....	.....	.....	10,93,584	8,47,715	7,10,862
Earthenware and Porcelainware includg. E'ware Pipes ... ... value.	.....	.....	.....	4,24,134	4,66,527	3,10,913
Electroplatedware ... ... ,,	.....	.....	.....	1,37,944	55,765	63,935
Fish excluding Canned Fish ... ... cwts.	5,371	3,340	3,604	11,43,565	7,47,616	6,61,275
Fruits and Vegetables ... ... value.	.....	.....	.....	21,33,603	15,95,928	17,26,004
Furniture and Cabinetware ... ... ,,	.....	.....	.....	4,07,828	1,53,330	1,64,456
Glass and Glassware ... ... ,,	.....	.....	.....	9,11,068	8,84,362	6,87,561
Grain, Pulse and Flour ... ... tons.	313	48	35	76,681	10,540	8,470
Gums and Resins ... ... cwts.	57,658	46,621	52,283	19,35,451	16,28,194	16,66,185
Skins, Raw ... ... tons.	374	468	329	98,01,938	1,40,20,801	1,11,09,800

Hardware excldg. Cutlery and Electro-plateware ... ... value.	.....	.....	.....	22,73,289	35,21,313	25,75,547
Horns Tips and Hornmeal ... ... cwts.	92	567	450	77,516	52,482	48,975
Instruments, Apparatus and Appliances and parts thereof :—						
Electrical ... ... value.	.....	.....	.....	5,41,012	5,32,835	3,84,241
Other sorts ... ... „	.....	.....	.....	4,34,110	6,79,205	5,45,279
Ivory, unmanufactured ... ... lbs.	94,703	50,952	52,237	5,76,561	3,29,678	2,58,298
„ Manufactured ... ... value.	... ...	.....	.....	2,481	1,719	1,010
Jewellery ... ... „	.....	.....	... ...	51,028	48,564	27,935
Plate of Gold and Silver ... ... „	.....	.....	.....	2,61,980	2,20,940	1,84,136
Leather :—						
Hides (tanned and dressed) ... ... tons.	3	14	6	7,000	38,686	12,000
Skins (tanned or dressed) ... ... „	112	65	44	28,05,079	18,55,987	10,51,572
Unwrought ... ... cwts.	41	179	189	9,941	29,912	54,486
Manufactures ... ... value.	.....	.....	.....	2,35,643	1,37,003	1,01,275
Liquors ... ... gals.	32,412	63,465	36,993	2,30,286	2,87,901	1,77,409
Machinery and Mill Work ... ... value.	.....	.....	.....	9,29,304	17,57,055	16,93,210
Matches ... ... gross.	560,599	271,167	272,277	11,67,823	6,17,863	6,04,426
Mats and Mattings ... ... sq. yds.	46,968	34,623	32,148	46,636	36,995	29,279
Metals and Ores :—						
Brass, Bronze and similar alloys wrought ... ... cwts.	1,336	1,616	982	1,29,549	1,32,658	82,775
Copper ... ... „	4,705	5,916	4,139	3,55,519	4,08,467	2,76,019
Iron or Steel ... ... tons.	12,912	22,107	15,879	11,77,563	13,53,113	9,01,153
Lead ... ... cwts.	15,213	4,682	2,318	2,58,229	1,07,028	54,139
Lead ore ... ... tons.	.....	.....	1	....	25	340
Tin ... ... cwts.	6,684	5,137	4,894	85,101	1,73,352	1,65,359
Zinc or Spelter ... ... „	1,265	97	431	8,857	5,741	11,345
Metals, Other Sor's ... ... „	3,643	2,893	2,817	6,35,586	5,21,199	4,75,575
Ores, Other Sorts ... ... tons.	9	.....	1	46	.....	120
Oils ... ... galls.	10,561,764	4,637,635	5,387,338	36,19,854	15,46,869	18,73,507
Paints and Colours ... ... cwts.	2,425	3,231	4,243	2,02,520	2,21,216	3,00,706
Paper and Pasteboard ... ... value.	.....	.....	.....	3,69,654	2,68,439	2,13,218
Precious Stones and Pearls unset ... „	.....	.....	.....	2,43,205	1,94,845	3,34,900
Provisions and Oilmanstores excluding Fresh Fruits and Vegetables ... ... cwts.	7,840	6,298	8,333	4,99,621	3,26,064	4,93,182

FOREIGN TRADE OF BRITISH INDIA—EXPORTS—*(concluded)*.

ARTICLES.	Quantities.			Value.		
	1923-24.	1924-25.	1925-26.	1923-24.	1924-25.	1925-26.
				Rs.	Rs.	Rs.
Railway Plant and Rolling Stock ... value.	.....	.....	.....	81,862	1,39,513	84,096
Rubber, Raw ... ... lbs.	2,912	1,208	3,136	115	220	4,121
Rubber Manufactures ... ... value.	.....	...	.....	3,45,894	2,49,090	2,49,093
Salt ... ... tons.	.....	1	.....	432	119	20
Seeds ... ... ,,	17	23	13	16,393	22,093	15,797
Shells and Cowries ... ... value.	.....	.....	.....	1,32,651	24,476	50,464
Soap ... ... cwts.	3,662	1,557	973	1,50,340	74,483	37,236
Specimens illustrative of Natural Science. value	.....	.....	.....	1,811	5,375	4,332
Spices ... ... cwts.	11,573	26,721	29,967	8,17,011	18,70,121	20,19,658
Stationery ... ... value.	.....	.....	.....	3,19,454	2,69,134	2,18,283
Stone and Marbles ... ... tons.	42	14	15	17,008	15,102	10,565
Sugar—						
16 Dutch Standard and above .. ,,	35,801	21,990	16,393	1,60,67,101	91,48,400	50,12,362
15 ,, ,, and below ... ,,	1	.....	.....	100	.....	.....
Confectionery ... . ,,	19	107	41	38,828	1,26,344	51,767
Molasses ... ... ,,	... .	.....	.....	.....	1,050	.....
Tea Black ... ... lbs.	335,827	188,584	211,262	3,00,538	1,54,274	1,75,495
,, Green ... ... ,,	4,770	124,510	110,990	5,363	1,17,264	1,03,716
Textiles :—						
Cotton :—						
Raw ... ... tons	6,753	11,829	8,019	1,35,27,739	2,40,57,111	1,62,08,138
Twist and Yarn ... ... lbs.	1,543,445	966,388	1,002,339	21,56,849	16,09,355	13,95,082
Manufactures—						
Handkerchiefs and Shawls ... No.	122,629	31,000	67,842	92,731	27,390	44,463
Canvas ... ...yards.	20,943	34,910	37,416	27,702	37,307	37,746
Hosiery ... ... value.	.....	.....	.....	7,19,279	4,48,620	3,62,641
Lace and Patent Net ... ... yards.	17,401	11,165	8,872	12,499	4,887	4,720
Grey (unbleached) Piece-Goods ... ,,	41,137,070	32,964,100	15,750,354	1,56,85,186	1,34,18,566	58,16,523
White (bleached) ,, ,, ... ,,	6,652,375	6,662,991	7,329,370	29,27,599	28,95,243	29,73,625

Coloured, Printed or Dyed Piece-Goods ... ... yds.	13,278,093	14,627,702	12,314,009	67,97,340	70,76,194	54,13,183
Fents of all descriptions ... ... „	10,105	57,585	30,529	4,300	24,746	10,897
Rope ... ... lbs.	1,282	2,336	595	2,077	1,810	2,007
Thread, sewing ... ... „	74,343	98,590	71,010	1,38,909	1,86,814	1,26,224
Other sorts ... ... value.	69,541	208,113	56,172	72,815	1,70,581	57,210
Flax Manufactures... ... ... „	.....	.....	.....	32,472	29,124	42,720
Haberdashery and Millinery ... ... „	.. ...	.....	.....	7,58,963	7,60,980	6,98,811
Silk—Raw ... ... lbs.	48,955	103,166	44,356	3,17,634	2,58,693	72,880
„ Manufactures—						
Silk Yarn, Noils and Warps ... „	6,739	11,501	24,116	57,975	1,00,373	1,97,187
Silk Piece-Goods ... ... yards.	184,658	210,039	107,006	3,43,337	3,16,196	1,64,706
Thread ... ... lbs.	1,590	6,341	2 205	12,980	38,336	31,400
Goods of silk mixed with other matls. yds.	31,395	14,408	30,736	36,248	14,826	32,005
Other sorts ... ... „	4,387	9,121	1,066	1,07,353	21,870	11,882
Wool—						
Raw ... ... „	11,034,041	13,515,553	11,520,206	74,83,272	1,07,73,930	90,36,035
Manufactures—						
Piece-goods ... ... yards.	152,582	112,146	123,980	3,78,479	2,75,430	2,59,991
Shawls ... ... lbs.	9,021	6,269	7,792	33,986	35,847	52,584
Other sorts ... ... „	1,912,272	2,196,049	2,414,729	90,58,340	1,03,40,370	1,12,59,084
Other Textiles—Raw .. .. cwts.	.....	2	.....	.....	30	... ..
„ „ Manufactured ... ... value.	.....	.....	.....	1,99,468	3,43,817	4,61,174
Tobacco—						
Unmanufactured ... . lbs.	201,985	247,967	486	2,13,190	2,57,135	238
Manufactured ... ... „	77,523	37,227	26,616	1,93,322	1,36,036	70,569
Umbrellas, Parasols and Sunshades ... Nos.	25,187	33,376	37,091	54,173	70,934	70,219
Vehicles (excluding Locomotives for Railways) ... ... value	.....	.....	.....	18,79,714	16,25,552	13,54,823
Wax of all kinds ... ... cwts.	24	62	65	1,757	6,355	6,075
Wood and Timber exclds. Manufactures. value	.....	.. ...	.....	1,13,074	79,027	93,093
Wood, Manufactures of ... ... „	.....	.. ...	.....	7,79,888	4,46,321	4,93,196
Postal Articles ... ... „	.....	.....	.....	31,13,460	29,78,124	28,50,033
All other Articles ... ... „	.....	.....	... .	11,83,084	16,33,258	11,81,307
Total Foreign Merchandise ... Value	.....	.....	.....	13,07,47,681	13,50,91,412	10,48,48,276
Grand Total—Ind. & Forgn. Merchandise Value	... ...	.....	.....	3,61,91,08,876	3,98,17,44,498	3,85,32,69,476

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS.

Quantities and Value of the Principal Articles imported in the years ending 31st March 1924, 1925 and 1926.

ARTICLES.	Quantities.			Value.		
	1923–1924.	1924–1925.	1925–1926.	1923–1924.	1924–1925.	1925–1926.
				Rs.	Rs.	Rs.
Animals, Living ... ... No.	2,844	3,318	3,979	14,06,060	22,59,752	28,28,273
Apparel—(excluding Hosiery, Boots and Shoes)—						
Apparel including Drapery, Uniforms and accoutrements ... ...value.	... ..	.....	... ..	36,45,369	37,07,030	38,43,780
Gold and Silver Thread ... ... ,,	.....	... .	.. ...	10,32,971	12,50,662	10,46,901
Hats, Caps, Bonnets-Hatter's ware ... ,,	.....	... ..	.....	9,70,665	14,16,864	13,49,301
Lamettas ... ... lbs.	827,531	210,061	189,369	8,65,360	5,19,636	3,89,692
Second-Hand Clothing .. ..value.	.....	.....	.....	2,83,261	3,68,111	3,82,093
Water-proofed ,, ... ,,	.....	.....	.. ...	56,004	1,44,144	1,09,912
Arms, Ammunition and Military Stores—						
Cartridge Cases ... ... No.	4,697,729	19,302,119	13,146,323	3,48,342	11,99,568	15,26,848
Explosives—						
Blasting Fuse ... ... lbs.	217,711	257,582	225,747	1,75,030	2,05,518	1,32,392
Blasting Gelatine ... ... ,,	197,500	171,500	1,795	1,55,737	1,28,964	2,793
Gelatine Dynamite ... ... ,,	.....	138,700	79,500	.....	1,01,999	57,377
Other sorts ... ... value.	... ...	.....	.....	1,06,583	2,27,630	57,284
Firearms and parts thereof ... ... ,,	.....	.....	... ..	8,75,016	13,02,087	10,36,347
Gunpowder ... ... lbs.	26,905	18,325	27,676	51,382	24,589	29,691
Other sorts ... ... value.	.....	.....	.....	1,13,678	6,02,958	1,16,776
Arts, works of ... ... ,,	.....	... ..	.....	6,98,058	1,62,566	2,67,214
Asbestos—						
Raw ... . cwts.	126	.....	.....	3,125	.....	.....
Asbestos Packing ... . value.	.....	.....	.....	1,63,554	1,68,896	1,42,846
Manufactures—Other sorts ... ... ,,	.....	.....	.....	3,09,747	3,43,502	6,06,463

Belting for Machinery—						
of Cotton ... ... value.	.....	.....	.....	2,41,914	2,00,284	2,08,966
of Leather ... ... „	.....	.....	.....	32,05,874	28,88,593	22,06,404
of Other Materials ... ... „	.....	.....	.....	6,71,022	6,88,911	5,43,303
Bobbins ... ... „	.....	.....	.....	38,05,547	25,31,538	21,77,741
Books printed and printed matter (including Maps and Charts) ... ... cwts.	8,274	10,305	12,872	18,14,615	19,20,768	19,51,500
Boots and Shoes ... ... pair.	123,193	159,440	2,32,873	7,73,901	8,65,954	10,79,723
Brushes and Brooms ... ... doz.	115,825	115,852	1,67,088	4,73,136	4,54,822	4,29,500
Building and Engineering Materials—						
Asphalt ... ... tons.	4,601	5,370	6,690	7,56,948	6,76,200	6,74,889
Bricks other than Fire Bricks ... ... No.	18,827	4,449	844	9,761	1,444	228
Fire Bricks ... ... „	592,087	3,47,592	2,41,000	1,89,214	79,393	50,161
Cement ... ... tons.	11,750	5,862	5,970	6,68,039	3,15,485	2,84,595
Tiles ... ... No.	11,016,967	12,472,944	10,153,533	13,59,138	11,70,712	12,14,792
Clay ... ... cwts.	22,011	6,661	5,220	63,532	20,710	13,599
Other sorts ... ... „	15,689	17,825	22,655	1,96,956	2,94,952	1,54,893
Buttons of all sorts ... ...value.	.....	.....	.....	13,83,157	12,40,702	11,19,905
Candles of all kinds ... ... lbs.	53,523	96,909	77,026	27,882	47,236	36,283
Canes and Rattans ... ... cwts.	21,552	20,375	22,539	3,22,951	2,90,418	2,85,665
Chemicals and Chemical preparations: —						
Acids ... ... „	2,731	3,484	3,350	1,69,120	1,50,859	1,67,797
Alum ... ... „	40 337	26,320	21,107	3,70,478	1,97,307	1,49,838
Aluminous sulphates ... ... „	12,667	8,434	7,897	1,03,656	60,083	40,986
Ammonia and salts thereof Anhydrons „	476	591	492	57,429	67,001	46,726
„ „ Other sorts „	5,271	8,106	4,445	1,72,878	2,29,595	1,12,313
Arsenic and its Oxides ... ... „	739	936	915	65,449	70,896	58,191
Bleaching Materials—Bleaching Powder „	29,289	26,746	34,357	3,36,573	2,72,612	3,18,941
„ Other sorts „	361	370	246	7,171	5,448	4,424
Carbide of Calcium ... ... „	4,391	5,441	6,499	60,743	80,043	81,320
Disinfectants—						
Napthalene ... ... „	799	4,855	224	12,753	51,491	3,182
Others ... ... „	6,035	6,486	7,503	2,07,752	2,62,017	2,00,896
Glycerine ... ... „	1,121	1,621	1,583	72,717	1,02,738	96,337

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1923–1924.	1924–1925.	1925–1926.	1923–1924.	1924–1925.	1925–1926.
				Rs.	Rs.	Rs.
Chemicals—*ctd.*						
Magnesium Compounds:—						
Chloride ... ... cwt.	71,914	77,050	51,261	2,12,376	3,02,293	1,80,462
Sulphate ... ... „	29,623	25,120	27,340	83,820	2,10,943	1,03,528
Other sorts ... ... „	387	2,786	516	15,501	28,990	11,252
Copperas ferrous sulphate... ... ... „	9,910	4,643	352	36,979	18,182	5,025
Copper Sulphate ... ... „	6,253	4,254	4,986	1,22,319	73,990	81,560
Lead Compounds—						
Acetate ... ... „	6,642	4,414	4,374	2,47,745	1,38,192	1,34,659
Other sorts ... ... „	1,126	2,504	2,728	34,532	71,071	71,000
Potassium Compounds—						
Bichromate ... ... „	3,449	3,490	3,045	1,20,209	1,13,671	83,285
Chlorate ... ... „	4,491	6,947	14,387	93,167	1,38,897	3,20,207
Other sorts ... ... „	382	2,181	1,390	25,490	52,182	53,589
Soda Compounds—						
Bicarbonate of soda ... ... „	34,446	28,089	36,131	2,32,865	1,82,909	1,63,903
Bichromate of soda ... ... „	3,256	4,504	4,017	83,587	1,10,312	86,679
Borax and Boracic Acid ... ... „	5,035	4,319	3,381	1,10,598	95,553	63,103
Caustic soda ... ... „	22,350	18,693	24,444	3,96,695	2,88,338	2,96,883
Soda sulphide ... ... „	18,759	31,451	16,960	2,36,515	3,15,487	1,40,496
Sodium carbonate, Soda ash and Soda crystals ... ... „	157,461	125,261	100,941	7,08,817	4,27,948	4,58,433
Sodium silicate ... ... „	1,166	1,473	3,653	12,330	12,931	27,591
Other sorts ... ... „	6,679	4,434	9,333	2,19,768	1,14,235	2,10,785
Sulphur—(Brimstone) ... ... „	35,676	39,556	42,976	1,52,513	2,06,666	2,37,469
Zinc Compounds—Chloride ... ... „	22,137	18,140	21,259	4,47,185	3,26,240	3,45,197
„ „ Other sorts ... ... „	298	190	184	8,678	4,239	4,753

Other sort of Chemicals ... ...value.	.....	.....	...	15,51 601	13,23,124	14,79,256
China Clay ... ... cwts	333,783	376,199	332,685	14,67,063	16,01,124	13,04,429
Clocks and Watches ... ... No.	200,124	249,467	262,398	9,10,205	11,12,167	11,94,686
Clocks and Watches, parts of ... ...value.	...	....	.....	60,303	63,630	47,622
Coal ... ...tons.	375,092	288,809	232,606	1,03,77,855	77,51,851	53,54,193
Coke ... ... ,,	965	1,608	2,313	42,338	63,219	82,196	
Coffee ... ...cwts.	17,433	8,386	6,707	7,20,656	3,31,377	2,92,293
Coir Manufactured and unmanufactured tons.	269	184	501	32,066	31,323	72,830
Cordage and Rope of Vegetable Fibre (excluding Jute and Cotton) ... ... cwts.	4,926	4,494	5,957	3,98,236	4,51,144	4,41,017
Cork Manufactures... ... ... ,,	717	1,206	889	88,453	1,00,784	89,334
Cutlery ... ...value.	.....	.....	.....	7,89,127	12,25,320	8,46,556
Drugs and Medicines (excluding Chemicals and Narcotics): —						
Aloes ... ... cwts.	1,685	1,391	547	30,620	25,822	12,394
Assafoetida ... ... ,,	4,201	6,293	2,715	2,53,645	3,73,519	1,86,102
Camphor ... ... lbs.	403,603	298,365	355,239	13,66,471	7,94,121	7,21,493
Cassia Lignia ... ... cwts.	24,958	28,103	27,579	5,34,916	5,73,203	5,43,644
Proprietary and patent medicines ...value.	.....	.....	.....	12,23,356	12,89,125	12,37,960
Quinine salts—Quinine sulphate or bisulphate ... ... lbs.	24,951	29,787	27,661	6,89,837	7,76,410	7,13,038
,, ,, Quinine hydrochloride or dihydrochloride ,,	1,102	3,148	2,279	44 225	96,777	75,803
,, ,, Other sorts ... ... ,,	4,072	7,550	5,277	1,05,765	1,55,485	1,08,571
Other sorts ... ...value.	.....	.....	.....	38,58,941	40,79,137	36,99,706
Dyeing and Tanning Substances—						
Aniline ... ... lbs.	9,430,727	8,978,493	67,35,301	1,71,18,790	1,65,40,775	99,69,382
Alizarine ... ... ,,	4,128,752	5,241,099	9,59,472	32,39,263	34,47,664	6,31,045
Barks for Tanning ... ... cwts.	.....	2	13,474	.....	115	1,08,175
Cochineal ... ... ,,	2,841	5,938	2,380	3,88,103	3,37,350	3,61,870
Saffron ... ... lbs.	73,712	42,704	28,000	12,78,510	11,56,071	13,29,326
Indigo, Synthetic ... ... cwts.	1,214	589	23	3,76,361	2,05,785	2,728
Other sorts (including lac dye) ... ,,	4,075	6,038	22,179	1,18,555	1,53,530	2,53,004

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923–1924.	1924–1925.	1925–1926.	1923–1924.	1924–1925.	1925–1926.
				Rs.	Rs.	Rs.
Earthenware and Porcelain—						
Earthenware—						
Pipes of Earthenware ... ... cwts.	12,830	14,697	2,667	1,29,263	1,15,814	23,093
Sanitaryware ... ... value.	.....	.. ...	... ...	2,99,676	2,43,181	1,75,693
Other kinds ... ... ,,	.....	.....	.. ...	14,91,520	12,67,434	10,89,136
Porcelain—						
Electrical ... ... value.	.. ...	.....	.....	23,309	50,822	83,146
Other kinds ... ... ,,	.....	.....	. ....	9,89,043	12,43,404	9,66,352
Electroplatedware... ... ... ,,	.....	.....	.....	2,42,375	1,51,809	1,73,713
Fire works ... ... lbs.	2,300,652	2,388,249	2,351,696	6,93,040	7,56,524	9,07,938
Fish excluding Canned Fish ... ... cwts.	27,148	22,368	30,068	4,32,371	2,77,672	3,92,825
Fruits and Vegetables—						
Fresh fruits and vegetables of all kinds ... ...value.	.....	.....	... ..	2,63,514	2,39,354	3,91,269
Fruits and vegetables dried, salted or preserved—						
Almonds ... ... tons.	4,856	4,648	3,144	32,54,825	34,61,717	27,89,657
Currants and Raisins ... ... ,,	880	663	698	3,02,983	2,71,458	2,50,089
Dates ... ... ,,	45,615	34,806	34,379	83,47,788	69,96,825	64,07,868
Other sorts ... ... ,,	1,222	1,837	2,168	4,83,704	7,80,270	6,60,165
Furniture and Cabinetware—						
Bedsteads ... ...value.	.....	.....	.....	1,19,182	1,14,509	1,74,867
Furniture of wood and other materials (other than bedsteads) .. ... ,,	.....	.....	.....	4,70,883	3,86,870	5,05,5 2
Mouldings ... ... ,,	.....	.....	.....	2,46,526	2,22,571	3,73,845
Glass and Glassware—						
Bangles ... ... ,,	.....	.....	.....	54,34,666	71,45,166	66,66,216
Beads and false pearls ... ... cwts.	9,761	12,067	14,468	12,28,308	12,03,720	13,14,322
Bottles and phials ... ... grors	169,357	177,197	208,358	12,22,463	10,57,410	11,64,891

Funnels, globes and glass of Lamps ... ... value	.....	.....	.....	7,01,271	7,76,814	5,54,301
Sheet and Plate ... ... sq. ft.	6,107,103	8,430,056	6,474,831	15,22,510	11,53,926	10,60,661
Tableware including decanters, tumblers, etc. ... ... value	.....	.....	.....	4,17,967	3,08,322	2,97,237
Other sorts ... ... ,,	.....	.....	.....	11,29,637	13,00,234	13,24,378
Glue ... ... cwts.	4 2 0	3,337	4,842	1,28,118	1,05,647	1,41,191
Grain, Pulse and Flour—						
Beans, dry ... ... tons.	103	170	200	34,274	33,700	62,323
Jowar and Bajree ... ... ,,	535	158	...	60,536	25,570	21
Barley ... ... ,,	.....	10	17	48	1,177	1,835
Pulse ... ... ,,	1,236	471	263	1,84,267	86,027	62,148
Rice ... ... ,,	13,174	69	184	21,06,080	21,378	44,061
Wheat ... ... ,,	11,027	4,196	19,168	15,31,167	5,79,109	31,47,424
Wheat Flour ... ... ,,	202	99	123	41,121	21,566	32,942
Other sorts ... ... ,,	27	22	120	5,738	5,268	18,331
Gums and Resins—						
Arabic ... ... cwts.	2,648	2,498	2,793	75,586	72,163	79,739
Benjamin ... ... ,,	10,379	9,456	7,000	4,73,581	4,37,539	2,80,741
Olibanum or frankincense ... ... ,,	26,140	19,931	31,889	4,23,947	3,16,167	4,18,455
Rosin ... ... ,,	9,422	10,583	7,804	91,475	96,163	66,010
Other sorts ... ... ,,	34,336	34,228	29,308	6,26,326	6,18,456	6,02,029
Hardware—						
Agricultural Implements ... ... value.	.....	.....	.....	94,604	1,20,663	1,27,328
Galvanised or Tinned Buckets ... ,,	.....	.....	.....	6,749	7,526	11,591
Builder's hardware, *viz.*, locks, hinges, etc. ... ... ,,	.....	.....	.....	5,66,035	6,95,993	6,02,245
Domestic hardware ... ... ,,	.....	.....	.....	1,37,541	2,33,114	2,57,687
Enamelled ironware ... ... ,,	.....	.....	.....	8,89,562	8,53,174	8,02,426
Gas mantles ... ... ,,	.....	.....	.....	3,32,792	4,59,645	3,58,042
Implements and tools other than agricultural implements and machine tools ... ... ,,	.....	.....	.....	19,67,864	15,95,826	17,54,861
Lamps, glass ... ... No.	.....	19,944	15,235	.....	21,064	41,816
Lamps, metal ... ... ,,	1,165,666	1,870,998	1,829,207	19,49,155	26,91,271	25,97,242
Parts of lamps other than glass ... value	.....	.....	.....	4,76,045	4,27,042	2,94,182
Safes and strong Boxes of metal ... No.	200	184	153	71,234	71,080	48,531

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Hardware—*ctd.*						
Stoves ... ... No.	66,514	92,951	89,576	4,34,214	5,30,088	4,92,657
Other sorts ... ... value.	.....	.....	.....	93,78,142	91,98,503	86,96,792
Hides—raw ... ... tons.	289	192	76	1,88,453	2,41,961	93,851
	342	273	476	3,53,646	3,09,130	6,51,132
Skins—raw ... ... ,,	255	425	344	61,720	58,985	44,046
Hops ... ... cwts.	48	32	50	51,975	37,142	26,414
Horns, tips and pieces of horn and hornmeal ... ... ,,						
Instruments and Apparatus and Appliances and parts thereof—						
Optical ... ... value.	.....	.....	.....	2,78,291	2,97,667	3,01,814
Electrical:—						
Electric fans and parts ... ... ,,	.....	.....	.....	8,44,311	7,20,577	7,68,741
Electric wires, cables and rubber insulated ... ... ,,	.....	.....	.....	10,00,768	7,47,699	13,49,373
Insulations other than rubber ... ,,	.....	.....	.....	7,89,234	7,90,276	9,75,205
Telegraph and telephone wires & cables ,,	.....	.....	.....	6,12,824	73,034	14,907
Bare Copper Wire ... ... ,,	.....	.....	.....	3,80,687	4,54,510	5,55,284
Telegraph and telephone instruments and apparatus ... ... ,,	.....	.....	.....	0,02,534	4,01,783	65,848
Electric lamps and parts thereof:—						
Electric Glow Lamps ... ... ,,	.....	.....	.....	5,66,731	3,99,759	7,12,768
Other sorts ... ... ,,	.....	.....	.....	99,591	63 460	77,587
Parts and Accessories ... ... ,,	.....	.....	.....	.....	‡ 63,918	1,44,449

Batteries ... ... value.	.....	.....	.....	2,41,788	1,50,870	3,13,979
Carbons (electric) and furnace electrodes ... ... „	.....	.....	.....	27,957	66,442	28,918
Accumulators and parts ... ... „	.....	.....	.....	2,04,737	7,18,335	6,20,708
Electric lighting accessories and fittings ... ... „	.....	.....	.....	2,41,014	1,68,907	1,89,268
Meters ... ... „	.....	.....	.....	1,69,046	1,89,094	2,39,536
Other sorts of electrical instruments.. „	.....	.....	.....	15,190	40,316	9,510
Electro medical apparatus ... ... „	.....	.....	.....	53,702	62,421	1,98,901
Switch boards ... ... „	.....	.....	.....	2,11,596	15,856	17,616
Other sorts ... ... „	.....	.....	.....	14,88,535	8,97,975	9,28,156
Musical :—						
Organs and Harmoniums ... ... No.	137	101	105	17,759	22,431	29,336
Pianos and Piano players ... ... „	103	89	73	99,797	79,572	64,755
Talking machines and accessories—						
Talking machines ... ... „	3,064	2,927	3,183	1,26,607	94,051	1,07,872
Records ... ... „	7,747	19,648	11,634	12,983	25,178	19,183
Accessories ... ... value.	.....	.....	.....	1,20,364	1,23,726	2,18,870
Other sorts ... ... „	...	.....	.....	2,52,263	2,64,702	3,32,682
Photographic :—						
Cinematograph films ... ...length in feet	4,256,630	5,791,319	8,343,550	6,54,151	8,09,598	8,12,466
Photographic other than Cinema films value.	.....	.....	.....	10,58,433	11,61,759	9,54,411
Scientific and philosophical ... ... „	.....	.....	.....	10,91,547	9,22,871	11,09,162
Surgical ... ... „	.....	.....	.....	6,61,317	7,31,955	6,76,929
Wireless apparatus ... ... „	.....	.....	.....	.....	...	* 6,10,309
Other sorts ... ... „	.....	.....	.....	49,230	60,684	2,74,685
Ivory, unmanufactured ... ... lbs.	314,327	325,376	244,486	24,51,697	29,86,313	32,02,842
„ manufactured ... ... value.	.....	.....	.....	6,801	21,814	14,353
Jewellery, and Plate of gold and silver (excluding imitation jewellery, precious stones and pearls unset) ... ... „	.....	.....	.....	9,17,511	3,96,027	9,13,614
Leather—						
Hides (Tanned or Dressed) ... ... tons	23	19	20	1,74,437	1,05,379	70,317
Skins (Tanned or Dressed) ... ... „	16	24	32	2,18,235	2,64,288	2,80,247
Unwrought ... ... cwts.	94	133	376	80,710	70,692	1,43,709

* Separately recorded since 1st April 1925.

‡ Separately recorded since 1st April 1924.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Leather Cloth ... ... cwts.	674	582	* 93,659	1,27,687	1,05,935	1,38,144
„ Artificial ... ... „	105	224		37,834	24,319	
„ Manufactures—						
Bags and trunks ... ... „	56	79	167	21,162	22,876	45,446
Pickers ... ... „	2,367	2,344	9,720	5,46,245	4,77,906	5,23,057
Picking bands and straps ... ... „	1,485	2,215	1,581	4,16,581	5,86,124	4,03,894
Roller skins ... ... „	690	663	607	9,78,360	8,43,334	7,07,295
Saddlery and harness ... ... „	124	103	286	66,707	42,121	69,826
Other sorts ... ... „	1,433	1,344	1,463	3,56,274	2,81,322	2,54,132
Liquors including methylated and perfumed spirits.—						
Ale and Beer ... ...gallons.	775,757	811,811	734,257	18,75,185	18,33,385	18,26,447
Stout and Porter ... ... „	43,158	38,152	49,248	1,89,938	1,53,139	1,91,517
Spirits—						
Brandy ... ... „	163,959	168,292	158,785	20,22,587	18,59,942	16,47,487
Whisky ... ... „	133,488	136,611	132,678	23,92,760	24,07,253	21,60,875
Gin ... ... „	39,489	30,378	33,780	3,64,956	3,53,486	3,29,002
Liqueurs ... ... „	2,315	2,535	3,012	55,796	53,499	51,406
Rum ... ... „	24,242	24,182	21,136	1,19,291	1,11,110	92,142
Spirit present in drugs, medicines or chemicals ... ... „	34,018	39,030	48,876	9,16,748	11,58,669	12,41,413
Spirit perfumed... ... ... „	7,261	7,823	8 578	4,57,356	4,80,640	5,05,243
Spirit denatured ... . „	166,538	166,325	213,426	2,12,280	2,16,452	2,68,892
Other sorts ... ... „	9,001	21,397	14,188	3,24,460	3,24,564	3,65,172
Wines—						
Champagne and other sparkling wines ... ... „	7,993	11,636	9,546	2,52,090	3,63,967	2,54,985

Port ... ...gallons.	13,359	18,087	11,344	1,81,054	2,39,078	1,38,062
Still red wine other than port ... „	18,976	19,727	21,042	1,89,685	1,82,743	1,60,024
Sherry, Madeira and Marsala... ... „	8,897	10,428	10,455	1,42,116	1,52,843	1,36,843
Still white wine other than Sherry, Madeira and Marsala ... ... „	3,689	5,259	3,429	49,580	63,100	32,359
Other sorts including Vermouth and Ginger wine ... . „	23,531	44,385	24,392	2,26,642	3,77,458	1,88,867
Cider and other fermented Liquors ... „	4,790	6,003	4,774	33,071	33,671	24,374
Machinery and Mill Work :—						
Prime-Movers other than electrical—						
Locomotives.—(excldg. those for Railways)—						
Oil Engines ... ... No.	12	21	37	76,367	30,543	1, 31,055
Parts of Oil Engines ... ... value	.....	.....	.....	15,497	5,133	4,102
Steam Engines ... . No.	49	44	110	4,79,803	3,97,328	9,52,505
Parts of Steam Engines ... value	.....	.....	.....	1,78,012	2,54,045	2,01,514
Others .... „	.....	.....	.....	3,803	16,656	2,08,429
Other than Locomotives—						
Gas Engines ... ... No.	37	17	15	4,78,870	1,79,178	1,14,409
Parts of Gas Engines ... ... value	.....	.....	.....	82,361	29,850	13,291
Oil Engines ... ... No.	1,159	1,572	1,935	38,37,907	35,46,949	41,55,265
Parts of Oil Engines ... ... value.	.....	.....	... ..	5,34,304	6,04,999	6,18,095
Steam Engines ... ... No.	185	194	161	22,30,998	17,58,419	16 01,516
Parts of Steam Engines ... value.	.. ...		.....	6,28,292	2,67,961	2,85,752
Others .. .. No.	... ..	.....	.....	3,197	65,683	1,42,246
Electrical machinery—		.....				
Control and switch gear ... value.	.....		.....	20,78,440	19,45,302	16,34,126
Generators, alternators and dynamos „	.....	... .	.....	16,62,706	6,35,781	8,97,542
Motors ... ... „	.....	.....	.....	19,97,498	16,30,235	9,38,474
Transformers ... ... „	.....	.....	.....	7,74,694	4,71,997	14,00,278
Turbo-generating sets ... ... „	.....	... ..	.....	4,89,965	1,98,848	21,26,528
Others ... ... „	.....	.....	.....	22,21,851	46,89,554	26,98,471
Aerated Water making machinery ... „	.....	.....	.....	1,18,016	97,553	1,02,056
Agricultural machinery ... ... „	. ....	.....	.....	2,51,314	2,73,641	6,10,095
Boilers ... ... „	.....	.....	.....	89,95,948	24,06,155	25,44,986
Boot and Shoe manufacturing machinery „	.....	.....	.....	44,183	1,369	40,358
Leather tanning and curing machinery... „	.....	.....	.....	6,055	10,948	7,100

*Square yards.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
					Rs.	Rs.	Rs.
Machinery & Mill Work—*cld.*							
Metal working machy. & machine tools.	value	.....	.....	.....	27,16,086	19,34,088	16,10,690
Mining machinery	,,	.....	.....	.....	73,898	4,09,042	3,15,428
Oil crushing & refining machinery ...	,,	.....	.....	.....	1,24,191	3,65,011	1,66,300
Paper mill machinery	,,	.....	.....	.....	27,295	1,36,275	14,469
Refrigerating machinery	,,	.....	.....	.....	2,90,237	3,20,787	2,39,962
Rice & flour mill machinery	,,	.....	.....	.....	3,72,427	3,43,807	3,65,072
Saw mill & wood working machinery ...	,,	.....	.....	.....	2,33,542	6,01,430	2,33,564
Sewing and knitting machines	No.	12,934	13,367	13,582	13,45,468	13,83,734	15,89,032
,, ,, ,,	parts of. value.	.....	.....	.....	2,12,315	2,43,167	1,01,066
Sugar machinery	,,	.....	.....	.....	1,17,160	3,55,751	70,690
Tea machinery	,,	.....	.....	.....	7,584	.....	645
Textile machinery—							
Cotton—Bleaching and Dyeing machinery	,,	.....	.....	.....	6,01,372	6,79,400	2,87,560
,, Printing machinery	,,	.....	.....	.....	.....	18,732	7,174
,, Spinning machinery	,,	.....	.....	.....	3,17,69,876	1,08,98,272	94,66,585
,, Weaving ,, ...	,,	.....	.....	.....	82,44,027	55,31,366	51,58,860
,, machinery, other sorts of ...	,,	.....	.....	.....	40,46,289	35,09,735	34,41,133
Shuttles	,,	.....	.....	.....	7,70,749	7,28,083	5,98,173
Wool machinery	,,	.....	.....	.....	3,62,598	1,70,181	66,526
Other sorts	,,	.....	.....	.....	34,087	2,15,252	1,26,233
Typewriters	No.	2,554	2,763	3,200	4,82,423	4,68,610	4,30,156
,, parts and accessories of...	value.	.....	.....	.....	38,166	31,090	27,752
Other sorts of machinery	,,	.....	.....	.....	1,03,45,247	66,69,033	60,53,535
Metals and Ores—							
Aluminium (Unwrought) Ingots, blocks, bars, etc.	cwts.	160	13	2	12,518	1,250	360
,, (Wrought) Circles	,,	46,492	45,765	45,116	46,81,033	49,05,776	45,59,196
,, ,, Sheets	,,	1,203	516	1,368	1,20,329	55,606	1,32 590
,, ,, Other kinds ...	,,	1,387	1,033	2,308	1,61,242	83,567	2,70,951

Antifriction Metal ... ... cwts.	320	538	704	27,482	35,228	35,108
Brass, Bronze & similar Alloys—						
Unwrought ... ... „	8,305	4,254	5,155	2,62,671	1,49,267	1,87,762
Wrought:—						
Mixed or yellow metal for sheathings „	172,958	222,016	178,045	95,78,919	1,14,57,498	89,45,828
Other kinds ... ... „	56,632	80,147	96,886	32,23,458	46,98,259	48,93,445
Copper :—						
Ore ... ... tons.	... ..	2	1	.....	212	2,416
Old for re-manufacture ... ... cwts.	3,801	2,314	1,448	99,898	82,390	51,581
Unwrought—Tiles, ingots, cakes, bricks and slabs .. .. „	6,697	2,851	13,698	3,59,551	1,41,282	5,94,806
Unwrought—Other sorts ... ... „	.....	1	274	.....	101	17,561
Wrought—Braziers and Sheets .. „	129,378	¶	¶	79,98,695	¶	¶
„ Braziers ... ... „	... ..	.....	.....	.....	.....	... ...
„ Rods ... ... „	.....	1,611	3,487	... ...	1,03,674	1,77,618
„ Sheets ... . „	.....	164,697	161,055	.....	92,73,645	87,95,107
„ Tubes ... ... „	.....	1,866	2,048	... ..	1,18,189	1,46,115
„ Wire (other than telegraph and telephone) ... „	2,978	1,409	1,938	2,53,299	89,106	1,19,477
„ Other sorts... ... ... „	7,954	3,398	4,435	7,20,052	3,60,538	3,64,181
German and Nickel silver ... ... „	6,669	7,800	13,336	9,03,297	9,55,737	12,70,291
Iron :—						
Pig ... ... tons.	1,314	450	1,380	1,46,292	94,944	1,16,404
Manufactures :—						
Angle tee, bolt and rod ... ... „	206	240	7	32,789	30,815	2,374
Bars and channels ... . „	424	545	660	63,777	1,15,205	1,16,296
Rice bowls ... ... „	53	51	44	29,776	23,650	17,418
Iron or Steel:—						
Anchors and cables ... ... „	68	66	35	25,346	26,584	13,981
Beams, channels, pillars, girders and bridge work .. .. „	27,219	18,171	19,764	53,72,338	25,47,721	23,23,793
Bolts and nuts ... ... „	2,120	2,899	2,479	9,36,397	9,98,321	7,94,079
Fencing materials and wire ... „	512	1,845	2,618	1,54,570	5,92,810	7,49,353
Hoops and strips ... ... „	16,856	17,249	19,764	38,17,921	30,81,497	31,65,995
Nails, rivets and washers ... ... „	5,947	6,938	5,713	23,09,786	23,76,773	16,90,539
Old for remanufacture ... „	4,315	803	640	1,76,944	38,549	24,031
Pipes and fittings—cast ... ... „	5,871	7,465	5,932	12,92,200	14,41,190	12,76,693

¶ Separately recorded since 1st April 1924.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued.*)

ARTICLES.		Quantities.			Value.		
		1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
					Rs.	Rs.	Rs.
Metals and Ores—*ctd.*							
Rails, chairs and fish plates	... tons.	2,739	2,746	9,137	4,31,851	3,41,068	11,74,107
Screws	»	196	388	228	2,12,254	2,76,574	1,65,611
Sheets and plates—							
Galvanised—Corrugated ...	»	64,770	67,839	76,658	1,88,96,773	1,88,29,203	1,87,62,052
» Plain	»	6,499	7,535	6,862	20,21,831	21,17,036	17,88,406
Tinned Tin plates	»	10,150	9,574	8,787	40,70,492	37,19,060	30,02,788
» Other sorts ...	»	...	14	45	178	6,572	6,496
Not galvanised or tinned ...	»	68,906	54,426	29,697	1,10,87,418	84,21,556	42,34,093
Tubes, pipes and fittings—Wrought	»	5,903	10,569	8,669	24,45,720	33,26,249	25,69,570
Wire other than fencing wire ...	»	2,098	2,204	1,479	6,16,368	4,93,189	2,78,393
Wire nails	»	2,291	2,471	1,178	6,30,890	5,27,088	2,01,388
Wire rope	»	130	206	265	1,06,262	1,15,796	1,58,967
Other manufactures of Iron or Steel	»	1,675	4,319	5,598	6,94,625	14,67,982	15,31,267
Steel—Angle	»	8,390	8,580	10,518	11,19,078	10,28,201	10,57,615
» Spring	»	978	1,369	2,084	2,01,376	2,53,408	3,89,825
» Bars	»	70,097	75,747	42,766	92,81,259	87,92,763	43,50,136
» Channels	»	1,206	†	†	2,10,442	†	†
» Cast—Tool steel	»	528	379	374	3,50,037	2,38,222	2,62,429
Cast steel, bars	»	961	593	615	2,01,011	1,28,206	1,40,156
Other cast steel	»	258	181	200	1,06,364	60,309	50,620
» Ingots, blooms, billets and slabs ..	»	32	523	257	5,578	1,05,795	88,006
Lead—Unwrought—Ore	»	4	52	100	1,944	30,615	62,380
» » Pig	cwts.	667	394	405	14,251	7,888	8,046
» » Other sorts	»	.....	88	293	.....	1,393	2,799

Lead Wrought—Sheets, pipes and tubes cwts.	9,859	3,955	8,216	2,54,662	1,11,744	2,21,808
„ „ Other sorts „	5,441	2,336	2,676	92,629	56,815	66,453
Quicksilver ... ... lbs.	127,94	93,901	114,166	2,32,225	2,11,963	2,58,068
Solder ... ... cwts.	17	376	61	2,448	26,517	5,864
Tin—Unwrought ... ... „	9,973	11,578	12,963	14,61,145	19,36,926	21,35,032
„ Wrought ... ... „	81	200	1,313	12,844	41,044	2,47,160
Zinc or spelter—Unwrought ... „	21,515	20,639	17,986	5,17,825	4,46,879	4,24,352
„ Wrought or manufactured „	5,272	3,219	5,600	1,96,069	1,06,312	1,88,576
„ Other sorts ... ... „	738	583	904	15,262	10,392	20,388
Metals—Other sorts ... ... „	2,433	2,882	2,601	2,31,715	1,85,531	1,96,419
Ores—Other sorts ... ... tons.	.....	2	1	.....	2,480	1,270
Manures—						
Artificial and Mineral manures—						
Nitrate of Soda ... ... tons.	161	121	374	35,969	25,396	69,305
Sulphate of Ammonia ... ... „	680	144	494	1,61,741	25,994	94,013
Other sorts ... ... „	15	78	184	911	10,318	29,552
Bones ... ... „	18	.....	... ..	1,379	.....	.....
Fish manures ... ... „	.....	2,529	3,879	.....	2,95,241	4,15,685
Other kinds excldg. Oil Cake ... „	2,270	46	407	2,32,161	10,405	29,416
Matches—Safety ... ... gross of boxes	2,985,150	936,037	1,196,716	32,25,553	9,50,037	11,60,278
„ Other sorts ... ... „	1,893,135	1,475,266	1,317,234	20,95,433	14,62,726	12,63,325
Match making materials ... ... lbs.	.....	*1,930,921	*696,579	.....	*6,39,486	* 2,44,013
Mats and mattings (except coir and rubber) ... ...sq. yds.	408,744	422,027	5,51,235	2,38,461	2,32,759	2,45,830
Oil Mineral—Kerosene ... ... gals.	17,556,940	17,168,626	20,190,335	1,09,76,465	1,18,60,910	1,34,19,384
„ „ Fuel ... ... „	52,516,179	60,168,952	51,740,711	1,05,43,059	1,14,28,885	1,14,96,775
„ „ Lubricating ... ... „	2,491,554	3,404,833	39,22,182	46,13,972	56,74,780	55,12,097
„ „ Other sorts ... ... „	836,894	974,250	1,236,129	13,58,823	14,09,824	13,96,648
„ Animal ... ... „	2,313	7,794	7,864	6,650	18,050	28,392
„ Essential natural ... ... „	8,069	7,744	7,793	2,57,203	1,97,709	2,19,198
„ „ Synthetic ... ... „	2,577	4,962	1,256	1,48,791	1,40,253	69,717

* Separately recorded since 1st April 1924.

† Classified under "Iron or Steel"—Beams, channels, pillars, girders and bridge work since 1st April 1924.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Oil—*cld.*						
Oil Linseed ... ... gals.	173,018	151,686	173,007	7,56,364	6,20,205	7,31,304
„ Other sorts ... ... „	4,134	9,680	20,164	12,591	39,108	1,02,578
Oil cloth and Floor cloth ... ...sq.yds.	291,472	327,657	341,798	3,91,316	3,84,747	4,25,489
Opium ... ... lbs.	.....	10	.....	94	494	.....
Packing—Engine and Boiler of all kinds value.	.....	.....	.....	31,293	58,355	53,954
Paints and Colours—						
Barytes .... cwts.	2,647	925	1,301	13,915	4,706	12,347
Enamels prepared ... ... „	934	2,232	1,855	1,06,515	1,64,969	1,63,844
Graphite ... ... „	3,601	2,099	2,294	48,498	30,697	54,313
Red Lead (Genuine dry) .. ... „	6,060	7,797	7,331	1,67,431	237,752	2,31,698
„ (Reduced „) .. ... „	430	1,012	491	4,533	18,236	10,080
White Lead (Genuine „) ... ... „	944	985	1,384	37,421	24,845	48,126
„ (Reduced „) .. ... „	58	149	69	1,196	3,261	2,280
„ (Genuine moist). ... „	2,423	2,832	1,187	88,111	97,111	43,755
„ (Reduced „) ... „	10	541	881	408	17,695	8,724
Zinc, white (Genuine dry) ... ... „	2,082	537	1,056	73,064	22,673	42,309
„ (Reduced „) ... ... „	150	589	97	1,685	11,542	3,028
„ (Genuine moist)... .. „	19,920	16,998	17,725	8,43,983	7,09,332	6,90,263
„ (Reduced „)... ... „	.....	305	802	.....	9,743	25,962
Blue Paint or Paris Blue .... „	23	8	262	1,082	367	17,511
Other sorts ... . „	61,128	62,844	73,644	22,24,591	21,82,775	22,96,643

Painter's materials—						
Turpentine	cwts.	1,982	3,500	3,991	1,16,893	1,24,216	1,28,318
Varnish	,,	8,061	7,727	10,093	7,05,102	5,95,722	7,28,833
Other sorts	value.	.....	.....	.....	2,19,167	2,04,358	2,64,501
Paraffin Wax	cwts.	130	651	376	51,344	1,28,972	1,67,405
Paper and Pasteboard	,,	540,404	639,669	675,572	95,17,075	1,03,31,561	1,02,03,763
Paper making materials	,,	3,059	1,338	4,533	49,366	18,305	57,964
Perfumery	value.	.....	.....	.....	1,03,023	1,36 059	1,16,425
Pitch and Tar	cwts.	32,847	22,536	61,106	2,38,251	1,66,378	2,93,011
Plants—living, including bulbs and seeds for sowing	value.	.....	.....	.....	49,312	1,49,401	1,03,046
Polishes and Compositions for application to—							
Leather	value.	.....	.....	.....	4,60,769	5,11,425	4,65,816
Metals, etc.	,,	.....	.....	.....	2,51,832	1,57,740	1,71,114
Wood	,,	.....	.....	.....	34,709	25,230	44,119
Precious stones	,,	.....	.....	.....	70,50,764	50,37,781	57,24,629
Pearls	,,	.....	.....	.....	90,00,478	59,19,088	43,24,880
Printing & Litho machy. & materials ...	,,	.....	.....	.....	12,54,323	12,19,622	9,33,754
Provisions and Oilmanstores :—							
Biscuits and cakes	cwts.	4,568	8,636	6,772	5,75,488	7,56,219	6,71,171
Cheese	,,	3,361	2,942	3,084	4,43,914	3,60,450	3,74,872
Cocoa & chocolate	,,	1,121	1,068	980	1,92,450	1,24,461	1,03,481
Milk, condensed and preserved ...	,,	4,565	5,075	4,412	3,62,317	4,58,252	2,94,987
Ham and bacon	,,	4,665	4,604	4,561	4,97,461	4,64,468	5,61,575
Farinaceous and patent food	,,	35,195	44,865	44,131	11,33,693	9,78,609	8,48,472
Jams and jellies	,,	5,325	6,059	4,251	2,98,677	3,31,022	2,32,603
Pickles, chutnies, sauces and condiments.	,,	240	484	325	29,288	21,339	22,379
Canned & bottled Provisions.—							
Canned or bottled fruits	,,	3,448	3,395	4,621	1,82,370	1,66,744	2,27,806
Tinned or canned fish	,,	1,150	2,343	1,803	78,025	1,53,604	1,18,059
Other sorts	,,	31,391	98,639	163,772	24,08,894	68,31,615	95,19,061
Ghi	,,	844	1,141	2,031	42,225	73,761	1,26,598
Isinglass	,,	339	299	264	73,776	87,121	75,090
Other sorts of Provisions ...	value.	.....	... ..	...	98,634	1,41,477	1,73,789

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
					Rs.	Rs.	Rs.
Prints, Engravings and Pictures	value.	.....	.....	.....	1,39,721	1,07,243	1,53,985
Railway plant and Rolling Stock :—							
Carriages and wagons and parts thereof	„	.....	.....	.....	1,42,02,978	89,88,208	96,14,430
Locomotive engines and tenders and parts thereof	„	... ...	... ...	... ...	1,46,39,543	11,25,130	22,80,591
Materials for Construction :—							
Bridge-work	tons.	10,326	6,609	1,183	24,07,201	14,59,313	2,57,053
Rails, chairs and fishplates of steel or iron	„	30,046	11,097	¶	39,80,720	14,56,288	¶
Sleepers and keys of steel or iron ...	„	19,261	21,365	13,464	33,26,950	42,22,293	21,31,751
Sleepers of wood	„	7,047	647	360	9,80,613	88,288	51,480
Other kinds of materials	„	3,505	1,994	847	12,72,526	9,40,408	4,17,371
Rubber :—Raw	lbs.	51,910	48,537	34,656	43,410	44,013	40,631
Manufactures :—							
Pneumatic motor covers	No.		77,853	116,298		34,31,299	55,10,442
„ „ tubes	„		106,361	142,211		8,47,651	13,18,148
„ „ cycle covers ...	„		2,018	3,039		50,941	72,089
„ „ „ tubes ...	„	(*a*)	3,213	4,964	(*a*)	26,733	27,745
„ cycle covers	„		134,396	203,849		4,99,033	6,23,964
„ „ tubes	„		198,135	251,708		3,86,341	3,78,253
Solid rubber tyres	„		7,449	4,434		6,56,603	5,63,397
Tyres for motor vehicles	„	73,143	(*b*)	(*b*)	44,63,465	(*b*)	(*b*)
Tubes for motor tyres	„	83,633	(*b*)	(*b*)	7,09,792	(*b*)	(*b*)
Tyres and Tubes for cycles	„	352,912	(*b*)	(*b*)	9,65,291	(*b*)	(*b*)

Other sorts ... ... value.	.....	.....	...	10,85,675	9,82,194	11,85,852
Seeds—Essential ... ... tons.	224	305	371	70,238	1,22,118	1,30,579
Non-Essential copra or cocoanut kernel „	596	1,544	2,823	2,02,089	4,97,643	10,84,223
Non-Essential, Other sorts.... ... „	164	239	147	31,651	56,074	36,321
Other than oil seeds ... ... „	52	241	212	45,655	73,778	1,04,437
Shells and Cowries—						
Cowries ... ... cwts.	10,343	14,391	15,853	66,628	1,06,767	1,38,120
Shells ... ... „	18,943	18,363	13,442	85,314	59,918	61,821
Smoker's requisites ... ... value.	.....	.....	.....	1,35,909	1,64,969	1,43,530
Soap ... ... cwts.	157,777	165,034	179,077	50,87,009	52,89,346	56,64,009
Spices—Betelnuts ... ... „	182,024	128,101	196,319	27,04,697	19,71,160	39,08,465
„ Cardamoms ... ... „	59	201	267	9,455	40,727	66,416
„ Cloves ... ... „	55,650	91,523	96,798	36,12,097	52,81,441	53,66,003
„ Ginger ... ... „	8,797	6,382	4,600	3,11,782	2,99,548	2,02,494
„ Nutmegs ... ... „	5,219	6,706	5,467	1,92,825	2,87,528	3,05,193
„ Pepper ... ... „	1,401	1,725	1,651	75,390	83,411	87,391
„ Other sorts ... ... „	2,076	2,934	2,223	1,28,065	1,71,264	1,42,860
Starch ... ... „	112,672	140,909	137,686	13,49,190	17,59,639	15,92,604
Farina and potato flour ... ... „	41,006	61,230	56,998	4,99,314	9,06,309	7,93,498
Stationery ... ... value.	.....	.....	.....	40,58,882	33,63,666	35,14,870
Stones and Marble... ... ... tons.	2,149	2,034	1,632	2,29,198	1,84,627	1,18,042
„ „ „ Articles of ... ... „	167	204	421	85,649	76,749	69,917
Sugar—						
Beet ... ... „	21,639	15,316	27,282	78,65,767	45,81,758	55,80,692
Sugar 16 Dutch Standard and above. „	106,978	163,030	159,985	3,52,38,797	4,93,51,365	3,42,27,673
„ 15 „ „ and below. „	34	202	530	16,937	65,161	88,377
Molasses ... ... „	103	223	138	6,405	18,543	10,022
Confectionery ... ... „	217	328	373	5,56,997	7,00,045	7,47,950
Saccharine ... ... lbs.	17,667	1,989	71	56,835	8,717	5,907
Tallow and Stearine—Grease and other sorts ... ... cwts.	61,807	65,028	73,790	22,00,828	23,54,188	25,75,903
Tea Black ... ... lbs.	3,346,902	770,877	7,85,166	18,45,243	6,45,116	6,56,869

(a) Not recorded. (b) Recorded separately as indicated above.

¶ Included with rails, chairs, etc., from 1st April 19 5.

FOREIGN TRADE OF THE PORT OF BOMBAY—IMPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Tea Green ... ... lbs.	6,279,716	4,892,488	4,804,983	42,47,376	35,35,398	35,13,633
Telephone material for construction and accessories ... ... value	.....	.....	.....	1,19,144	3,79,082	1,82,488
Textiles—						
Cotton Raw ... ... tons	11,657	20,093	17,504	2,45,88,795	4,23,88,798	3,63,96,974
" Waste ... ... cwts.	691	36	31	13,590	1,519	1,226
" Twist and Yarn ... ... lbs.	23,552,610	27,315,042	26,653,955	3,98,25,156	4,64,40,097	3,84,07,917
" Blankets ... ... "	221,583	303,641	162,292	1,63,054	3,30,576	1,28,365
" Canvas ... ... yards.	223,196	413,033	458,478	98,529	2,09,813	2,39,102
" Handkerchiefs ... ... No.	1,200,528	3,067,074	1,320,904	2,58,298	6,45,141	3,04,606
" Shawls ... ... "	677,340	416,068	139,940	8,13,174	4,44,535	1,21,407
" Hosiery ... ... value	.....	.....	.....	31,43,997	27,34,653	33,02,775
" Lace and patent net ... ... yds.	709,103	784,433	730,457	5,20,356	5,14,382	5,42,378
" Grey Piece-Goods, unbleached "	126,540,153	131,303,058	120,791,490	4,51,36,174	4,60,05,339	3,91,96,240
" White " bleached ... "	87,408,458	115,467,755	101,591,260	3,48,83,238	4,28,78,160	3,79,90,670
" Coloured, printed or dyed Piece-goods ... ... "	136,320,483	143,849,755	131,295,896	7,04,99,938	7,01,32,259	5,82,45,017
" Fents of all descriptions ... "	17,770,162	20,325,952	22,055,909	60,74,471	63,25,737	65,06,517
" Rope ... ... lbs	559,970	518,937	781,665	8,70,751	8,42,678	10,76,406
" Thread, Sewing ... ... "	601,288	680,895	721,132	25,61,815	28,54,938	26,94,460
" Manufactures, other sorts ... value.	.....	.....	.....	5,74,756	10,97,036	7,33,262
Flax—Canvas ... ... yards	240,965	242,710	349,345	2,71,900	2,87,619	3,51,393
" Piece-Goods ... ... "	386,934	324,352	523,026	2,69,036	2,26,555	3,45,038
" Thread, Sewing ... ... lbs.	7,866	4,527	6,366	33,073	18,293	27,894

Flax—Manufactures, other sorts ...	value.	.....	.....	.....	3,63,470	3,01,976	2,16,318
Haberdashery and Millinery	,,	.....	.. ...	.. ...	52,70,536	55,42,247	43,35,822
Hemp—Raw	cwts.	1,053	423	963	31,849	14,007	38,146
,, Manufactures	value.	.....	.....	.....	1,35,111	1,18,804	98,287
Jute—Canvas	yards.	73,698	139,343	101,046	86,590	94,392	75,296
,, Manufactures, other sorts ...	value.	.....	.....	.....	3,19,238	5,38,064	5,95,566
Silk—Raw	lbs.	1,083,178	1,015,233	872,522	99,04,848	82,74,805	61,35,218
,, Waste	,,	67,379	81,883	2,666	2,70,402	1,89,805	6,213
,, Yarn—noils and warps	,,	929,236	1,471,646	524,330	66,83,425	98,66,431	38,72,155
,, Piece-goods mixed with other materials	yards.	1,562,327	1,221,247	1,283,614	24,15,092	19,64,046	18,32,094
,, Piece-goods	,,	11,115,309	11,629,035	12,999,314	1,90,00,410	1,79,39,005	1,65,17,193
,, Thread for sewing	lbs.	3,358	3,366	8,634	57,431	56,877	1,01,297
,, Manufactures, other sorts ...	,,	33,906	32,423	65,211	2,56,097	2,22,947	2,91,868
Wool—Raw...	,,	2,466,428	3,506,779	4,288,922	19,46,284	36,13,706	37,07,652
,, Yarn and Knitting Wool	,,	195,967	305,459	238,563	6,63,556	9,00,600	8,90,783
,, Blankets'	,,	210,636	305,355	281,390	1,76,201	2,09,559	2,68,924
,, Carpets and rugs	,,	137,478	184,773	355,458	4,84,200	5,66,445	9,39,088
,, Hosiery	,,	47,402	139,168	126,069	2,70,927	5,91,337	6,51,509
,, Piece-goods	yards.	3,393,659	5,609,522	5,358,031	81,60,303	1,26,64,818	1,23,33,499
,, Shawls	No.	96,175	156,377	108,922	4,22,258	8,59,348	7,23,822
,, Manufactures, other sorts... ...	lbs.	113,320	82,487	56,915	*3,24,099	1,96,078	1,07,383
Artificial Silk—							
Artificial silk yarn	,,	356,430	878,929	2,001,516	17,33,417	31,93,200	56,19,006
Piece-goods of cotton & artificial silk..	yards.	5,435,550	9,222,952	9,328,458	66,57,337	1,01,32,006	85 94,349
Other sorts	value.	.....	.....	.....	.....	*1,79,739	2,23,498
Tobacco—							
Unmanufactured	lbs.	249,395	145,834	44,138	3,54,660	1,68,699	60,777
Manufactured—							
Cigars	,,	9,810	17,294	14,714	64,437	67,260	74,060
Cigarettes...	,,	544,999	564,697	665,860	27,29,531	25,63,095	42,06,249
Tobacco for pipes and cigarettes ...	,,	39,125	62,662	64,835	2,00,930	2,64,111	3,24,182
Other sorts	,,	19,454	2,259	12,794	77,203	10,179	52,077

* Separately recorded since 1st April 1924.

FOREIGN TRADE OF THE PORT OF BOMBAY.—IMPORTS—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Toilet requisites ... ... value.	.....	.....	.....	22,18,159	16,41,115	18,05,453
Toys ... ... „	.....	.....	.....	19,78,689	20,79,867	16,57,996
Requisites for games and sports ... „	.....	... ..	.....	7,19,108	5,44,723	5,04,312
Umbrellas (including parasols and sun-shades) ... ... No.	105,130	83,630	88,723	3,82,425	2,72,011	3,12,881
Umbrella fittings ... ... value.	.....	.....	... ..	10,34,769	9,40,246	7,10,780
Vehicles—excluding locomotives, etc., for railways:—						
Carriages and Carts ... ... No.	1,141	663	1,127	2,83,089	1,14,437	1,54,606
„ parts of ... ... value.	.....	.....	.....	94,674	2,39,215	1,29,613
Perambulators and children's go-carts and parts ... ... „	.....	.....	.....	74,790	88,303	95,987
Cycles and parts thereof and accessories ... ... „	.....	.....	.....	17,20,383	23,55,999	26,36,441
Motor Cars including taxicabs ... No.	2,331	3,587	3,663	72,38 912	89,27.836	96,24,106
„ Cycles including scooters ... „	244	318	330	1,95,844	2,07,441	2,01,460
„ Omnibuses, vans and lorries.. „	277	697	1,321	8,44,895	12,94,367	23,15,985
Parts of mechanically propelled vehicles and accessories ... ... value.	.....	... .	.....	14,79,329	19,91,531	25,58,752
Air Craft and parts of ... ... „	.....	.....	.....	.....	*37,685	8,596
Ships, parts of ... ... „	.....	.....	.....	45,84,523	86,830	1,18,494

Wax of all kinds other than Paraffin Wax ... ... cwts.	795	2,123	1,391	42,395	1,05,880	58,725
Wood and timber :—						
Timber other than railway sleepers :—						
Deal and pine wood ... ... Cubic tons.	2,369	4,715	5,884	2,86,766	3,03,676	6,85,936
Teak wood ... ... „ „	14,809	11,539	7,913	21,93,492	14,28,341	11,42,106
Jarrahwood ... ... „	493	(a)	(a)	48,112	(a)	(a)
Other Timber ... ... „ „	3,055	11,435	¶	3,40,450	7,27,675	¶
Wood—Firewood... ... ... „	40	.....	.....	804	.....	.....
Wood Ornamental—Sandal... ... „	434	359	373	1,88,639	2,11,667	2,16,135
„ „ Other sorts... ... value.	.....	.....	.....	40,695	44,083	¶
Wood and Timber—Other kinds of value.	.....	.....	.....	.....	.....	10,58,391
Manufactures of Wood other than Cabinetware and Furniture ... „	.....	.....	.....	11,69,700	2,04,930	4,02,889
Articles imported by Post ... ... „	.....	.....	.....	1,93,23,423	1,40,53,162	1,40,00,395
All other Articles ... ... „	.....	.....	.....	25,71,543	32,73,457	26,55,184
Total Value Rs.	.....	.....	.....	88,63,47,287	87,42,11,025	78,98,88,545
Treasure—Gold (Private) ... ozs.	4,098,565	11,727,290	61,05,016	27,68,86,801	72,24,77,740	34,66,42,144
„ Silver („) ... „	93,892,969	112,169,426	88,667,666	18,98,39,804	22,09,19,133	16,03,41,011
Total Gold and Silver ... ozs.	97,991,534	123,896,716	94,772,682	46,67,26,105	94,43,96,873	50,69,83,155
Grand Total Value Rs.	.....	.....	.....	1,35,30,73,392	1,81,86,07,898	129,68,71,700

¶ Included under "Wood and Timber—other kinds.

(a) Included under "Railway Plant and Rolling Stock—sleepers of wood.

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.

Quantities and Value of the principal articles exported in the years ending 31st March 1924, 1925 and 1926.

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
INDIAN PRODUCE AND MANUFACTURES.						
Animals, living ... ... No.	18	2,847	17,063	4,600	45,948	13,617
Apparel ... ... value.	... ..	.....	.....	3,09,046	6,90,778	2,60,384
Art, works of ... ... ,,	.....	.....	.....	1,22,839	49,207	64,165
Books, printed and printed matters ... cwts.	4,532	5,131	5,767	5,16,180	5,94,065	6,55,746
Boots and Shoes ... ... pairs.	133,909	133,613	97,141	2,99,661	2,67,505	1,82,418
Bristles ... ... cwts.	1,714	2,211	2,014	12,04,368	15,30,270	11,27,675
Building Engineering Materials ... value.	.....	... ..	.....	7,669	11,282	38,977
Candles of all kinds ... ... lbs.	177,969	139,839	280,394	96,124	71,111	1,28,782
Casein ... ... cwts.	7,800	10,965	14,846	3,03,399	2,82,296	4,02,488
Chemicals and chemical preparations ... value.	.....	.....	.....	1,31,317	1,51,413	2,33,469
Coal, Coke, and Patent Fuel—						
Coal ... ... tons.	800	.....	21	21,204	3	1,761
Coke ... ... ,,	2	10	102	75	720	5,712
Coffee ... ... cwts.	9,375	8,588	8,779	4,85,469	6,33,034	7,01,006
Coir, unmanufactured and manufactured (excluding Rope) ... ... tons.	204	198	193	86,301	83,096	90,818
Drugs and Medicines—						
Nux-vomica ... ... cwts.	2,318	1,137	2,639	33,169	11,615	34,783
Other sorts ... ... value.	.....	...	.....	2,66,161	5,01,853	4,65,322
Dyeing and Tanning Substances—						
Indigo ... ... cwts.	574	117	106	1,86,088	37,236	26,467
Myrabollams ... ... ,,	636,611	877,340	564,625	34,92,029	47,54,651	35,39,322
Turmeric ... ... ,,	25,139	36,946	68,512	8,53,379	13,26,481	21,08,191
Other sorts ... ... ,,	3,712	3,478	7,007	2,14,668	1,52,290	2,50,436

Fish (excluding Canned Fish)—						
Fish—dry Unsalted ... ... cwts.	6,163	5,478	5,587	2,21,373	1,78,753	1,69,028
„ „ Salted ... ... „	129	660	45	4,477	18,107	1,094
Fishmaws and Sharkfins ... ... „	2,869	4,039	3,617	6,11,712	8,62,554	7,55,118
Fodder, Bran and Pollards—						
Bran and Pollards ... ... tons.	1,207	3,819	2,401	1,77,920	4,32,696	2,92,378
Other sorts ... ... „	63	246	2	6,677	21,839	231
Fruits and Vegetables—Fresh ... value.	.....	... ..	.....	6,50,317	8,78,050	11,93,708
„ „ Dry ... ... tons.	1,499	1,325	2,704	4,32,165	6,96,333	9,34,862
Furniture and Cabinetware ... ... value.	.....	.....	.....	3,60,150	3,57,754	2,75,473
Glass and Glassware ... ... „	.....	.....	.....	1,48,325	1,39,432	1,01,370
Grain, Pulse and Flour—						
Barley ... ... tons.	1,164	10,562	1,278	1,07,699	13,48,074	1,76,180
Jowar and brjree ... ... „	6,387	1,634	7,080	9,64,622	2,52,203	11,42,403
Maize ... ... „	4,060	3,089	611	3,85,055	3,43,666	84,836
Oats ... ... „	106	27	66	20,192	5,241	10,895
Pulse—Gram ... ... „	4,789	6,412	4,299	7,83,643	10,28,603	8,88,512
„ Lentils... ... ... „	7,898	5,664	15,632	13,43,666	10,46,358	33,40,879
„ Beans ... ... „	645	2,350	379	98,009	3,01,692	58,104
„ Other sorts ... ... „	4,544	5,741	3,967	10,19,527	12,67,277	9,98,513
Rice not in the husk ... ... „	13,579	15,059	26,780	33,24,087	39,06,737	63,47,583
Wheat ... ... „	22,278	58,347	42,030	33,94,838	96,93,173	79,16,210
Wheat Flour ... ... „	18,193	24,053	21,783	45,65,178	57,52,551	55,47,869
Other sorts ... ... „	309	659	971	60,764	1,16,969	1,78,099
Gums and Resins—						
Arabic ... ... cwts.	10,941	7,702	11,604	3,29,783	2,06,800	3,69,766
Other sorts ... ... „	20,571	17,348	32,740	4,92,365	4,63,182	8,66,273
Hardware and Cutlery including Platedware ... ...value.	.....	.....	.....	4,24,274	4,86,331	4,30,681
Hides and Skins—						
Hides—raw ... ... tons.	586	55	417	8,46,172	1,13,801	7,10,283

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Hides and Skins—						
Skins—Raw ... ... tons.	5,952	3,402	3,979	78,30,449	46,84,489	55,84,932
Hides—Tanned or Dressed ... ... „	1,190	1,419	954	47,47,962	56,96,614	38,90,645
Skins—Tanned or Dressed ... ... „	445	785	626	24,61,113	39,11,748	33,70,847
Horns tips & pieces of horn & hornmeal.. cwts.	7,773	11,811	10,392	1,62,632	2,27,883	2,68,444
Jewellery and Plate of gold and silver value.	.....	.....	.....	41,028	78,555	6,99,707
Leather, Unwrought ... ... cwts.	2,142	1,763	2,066	2,88,521	2,32,902	3,50,165
Manufactures—						
Bags, Trunks and travelling requisites ... ... value.	.....	.....	.....	27,321	28,823	55,428
Saddlery and harness ... ... „	.....	.....	.....	73,896	17,401	72,730
Other sorts ... ... „	.....	.....	.....	1,46,341	93,214	96,177
Manures:—						
Bones ... ... tons.	9,904	10,866	9,649	13,32,063	13,11,654	10,94,054
Other sorts ... ... „	544	504	205	1,34,587	1,07,698	34,802
Metals and Ores—						
Brass, Bronze and similar alloys, Wrought ... ... cwts.	2,355	1,854	2,408	4,21,842	4,22,339	4,89,378
Copper—Wrought ... ... „	674	709	1,037	78,488	78,364	111,546
Iron or Steel (Pig) ... ... tons.	257	78	.....	20,790	5,740	.....
„ „ manufactures ... ... „	912	7,004	4,842	3,00,337	4,23,869	3,31,804
Manganese Ore ... ... „	347,723	277,009	279,340	74,70,396	64,64,180	71,06,670
Metals—Other sorts ... ... cwts.	2,413	2,913	1,732	4,60,965	4,20,781	3,29,226
Ores—Other sorts ... . tons.	7,570	11,357	7,940	1,26,631	2,14,073	1,46,699

Mica ... ... cwts.	366	80	46	13,885	11,650	8,496
Oils—						
Animal ... ... gallons.	8,459	5,953	.....	9,075	9,677	.....
Essential—Cinnamon ... ... „	.....	44	222	.....	7,200	10,000
„ Sandalwood oil ... ... „	8,303	19,153	12,385	14,14,065	30,51,478	17,54,727
„ Ginger grass oil ... „	377	395	168	16,380	13,555	7,499
„ Palm rosa ... ... „	9,034	6,611	10,064	7,48,838	5,57,014	7,30,379
„ Thymol ... ... „	260	780	63	22,988	66,476	6,801
„ Other sorts ... ... „	3,294	4,050	2,770	93,904	1,83,094	65,774
Cocoanut ... ... „	12,615	5,317	5,131	40,911	18,851	19,191
Castor ... ... „	1,502	2,291	1,284	4,442	7,657	3,925
Groundnut ... ... „	16,221	4,102	24,652	68,063	10,322	82,070
Gingelly ... ... „	60,068	51,087	70,028	1,54,177	1,34,247	1,67,636
Linseed ... ... „	454	1,034	1,764	1,540	2,705	5,966
Mustard or rape seed ... ... „	8,516	3,703	4,896	34,127	12,222	16,082
Vegetable, other sorts... ... ... „	1,891	8	3,702	6,125	100	6,497
Mineral oil ... ...value.	379	627	293	698	1,018	740
Oil Cakes—						
Castor cake ... ... tons.	56	.....	.....	8,980	.....	.....
Cotton cake ... ... „	99	6	.....	12,004	690	.....
Ground nut cake ... ... „	11,843	20,185	16,604	17,10,394	33,13,488	25,66,863
Linseed cake ... ... „	7,513	8,614	10,966	10,22,870	14,16,355	17,22,440
Rape and Sesamum cake ... cwts.	31	625	796	4,700	1,03,342	1,34,995
Other sorts ... ...value.	3,834	4,913	6,408	4,53,108	7,46,634	10,43,389
Perfumery ... ...valne.	.....	.....	.....	68,556	84,387	95,340
Paper Pasteboard ... ... cwt.	22	70	99	4,810	4,547	7,675
Paper Making Materials ... ... cwts.	307	2,648	15,260	790	41,162	1,65,061
Precious Stones and Pearls ... ... „	.....	.....	.....	19,38,320	32,810	35,106
Provisions and Oilmanstores—						
Butter ... ... cwts.	4,213	4,607	4,634	5,73,926	6,04,860	6,27,925
Ghill ... ... „	4,212	3,048	5,790	5,00,122	3,29,450	5,19,945
Pickles, chutnies, and condiments... „	14,015	13,497	11,164	4,93,422	4,76,479	3,97,926
Other sorts ... ...value.	.....	.....	.....	2,01,861	2,07,913	2,00,599
Seeds—						
Essential—						
Ajma ... ... tons.	249	453	481	78,840	1,20,343	2,14,751
Ajwan ... ... „	848	1,914	1,959	1,61,683	3,73,340	3,71,234

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.		Quantities.			Value.		
		1923-1924.	1924-1925.	1925-1926.	1923-1924	1924-1925.	1925-1926.
Seeds—*cld.*					Rs.	Rs.	Rs.
Essential—*cld.*							
Coriandar	tons.	1,843	1,565	929	7,29,481	6,34,960	4,01,751
Cummien	,,	2,118	1,416	832	20,36,097	12,67,691	6,90,641
Fennel	,,	859	511	477	4,22,241	2,08,410	1,83,127
Fenugrek	,,	533	1,097	732	1,99,899	3,37,457	2,35,314
Sowa or Dil	,,	1,321	1,142	759	3,27,889	2,89,026	1,81,702
Others	,,	16	18	18	7,460	8,216	10,363
Castor	,,	52,097	64,635	83,654	1,39,75,706	1,96,30,537	1,98,31,661
Copra or cocoanut kernel	,,	75	111	110	46,323	76,185	71,534
Cotton	,,	112,408	125,882	124,850	1,31,42,729	1,50,38,611	1,35,38,255
Groundnuts	,,	32,700	45,949	84,614	93,20,297	1,27,79,189	2,15,89,244
Linseed	,,	149,206	187,353	153,133	4,01,35,725	5,07,67,359	4,20,74,729
Mowra	,,	7,555	1,819	924	13,33,128	3,67,272	1,81,086
Mustard	,,	3,775	3,553	2,449	12,91,159	12,81,072	8,89,037
Niger	,,	345	1,747	1,299	78,899	3,51,122	2,66,030
Poppy	,,	5,350	3,762	3,963	14,59,407	10,96,942	11,19,740
Rape	,,	47,018	41,120	21,950	1,04,08,959	99,36,052	56,18,735
Teelseed	,,	8,900	27,557	34,079	26,79,511	86,21,263	1,00,94,900
Other sorts	,,	7,921	4,559	2,186	11,91,981	8,36,665	4,96,521
Soap	cwts.	5,673	6,785	5,170	1,67,004	1,99,607	1,51,238
Spices :—							
Betelnuts	cwts.	2,200	2,058	1,978	1,11,310	1,07,937	1,14,586
Cardamoms	,,	5,386	4,091	4,238	14,81,994	13,84,148	15,12,229
Chillies	,,	4,921	2,319	2,722	1,66,820	81,079	89,803
Ginger	,,	22,847	23,636	24,221	9,42,628	13,07,440	13,01,123

Pepper ... ... „	15,221	18,444	32,563	6,72,867	6,19,953	21,92,058
Other sorts ... ... „	96	190	195	3,723	4,826	9,111
Sugar—16 Dutch standard and above ... tons.	265	374	192	1,76,761	2,56,694	1,17,417
Sugar—Confectionery ... ... tons.	9	10	6	10,325	12,274	5,140
„ Molasses .... „	474	191	125	1,96,904	1,63,521	72,516
Tea Black ... ... lbs.	3,318,870	2,574,728	2,531,169	35,27,857	28,73,500	28,98,025
Tallow and Stearine including grease and animal fat ... ... cwts.	6,022	2,618	3,053	2,55,159	1,03,521	1,27,080
Textiles:—						
Cotton—Raw ... ... tons.	527,585	415,401	484,964	75,49,82,716	62,80,81,057	62,15,03,874
„ Waste ... ... cwts.	354,569	126,997	197,018	1,03,49,150	47,24,521	63,90,399
„ Kapok ... ... „	15,582	18,816	13,161	8,05,852	10,03,069	7,49,178
„ Twist and yarn ... ... lbs.	37,936,447	36,060,849	31,535,548	3,59,80,385	3,64,99,928	2,90,48,845
„ Canvas ... ... yds.	23,440	49,076	36,972	23,328	46,251	35,416
„ Handkerchiefs and shawls ... No.	169,820	243,689	204,454	1,43,557	1,77,021	1,28,636
„ Hosiery ... ... value.	.....	.....	.....	88,177	70,640	62,322
„ Grey piece-goods (unbleached) yds.	33,087,531	43,718,388	36,875,905	1,06,42,139	1,30,70,213	1,00,64,790
„ White „ „ (bleached) „	1,176,625	861,793	569,946	3,88,533	3,19,189	1,76,298
„ Coloured, printed or dyed piece-goods ... ... „	92,035,449	98,445,509	82,814,149	3,16,73,421	3,27,98,629	2,53,94,626
„ Thread, sewing ... ... lbs.	195,283	278,719	247,166	3,54,841	3,57,636	3,69,207
„ Manufactures, other sorts ... „	2,533,685	2,067,784	1,404,659	23,92,742	18,13,013	11,19,338
Haberdashery and Millinery ... ...value.	.....	.....	.....	4,95,559	4,47,062	7,29,499
Hemp—Raw ... ... cwts.	102,085	184,426	180,010	18,92,151	54,93,018	48,16,465
„ Manufactures ... ... value.	.....	.....	.....	320	650	1,350
Jute Manufactures ... ... „	.....	.....	.....	15,65,514	15,04,009	8,99,927
Silk—Raw ... ... lbs.	460,833	309,400	2,49,225	8,63,364	7,26,457	6,60,545
„ Goods mixed with other materials yds.	9,672	4,781	4,349	13,770	5,980	28,702
„ Piece-goods ... ... „	9,766	29,280	10,587	29,329	60,498	15,165
„ Thread, sewing ... ... lbs.	9,589	400	.....	62,639	2,000	.....
„ Other sorts ... ... „	604	1,796	.....	4,020	5,674	.....
Wool—Raw ... . „	16,922,495	23,401,210	17,984,518	1,58,61,977	2,57,10,180	1,70,46,964
„ Carpets and rugs ... ... „	1,224,630	1,708,149	747,224	33,74,849	51,85,100	34,56,212
„ Piece-goods ... ... yds.	11,414	23,417	8,360	29,083	55,941	23,532
„ Shawls ... ... No.	665	1,825	1,087	61,735	13,800	6,424

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued.*)

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Wool manufactures, other sorts ... lbs.	52,552	132,474	16,790	38,008	71,945	35,359
Tobacco—						
Unmanufactured ... ... „	5,096,870	5,894,147	4,635,564	24,79,125	30,12,059	22,49,197
Manufactured Cigars ... ... „	13,542	16,026	9,363	34,515	43,590	19,320
„ Cigarettes ... ... „	7,983	9,004	8,064	12,434	13,115	10,528
„ Other sorts ... ... „	7,716	1,317	3,217	5,787	850	2,658
Toys and requisites for games and sports including fishing tackle ... value.	...	...	.....	1,10,698	1,37,539	1,27,078
Umbrellas, parasols and sunshades ... No.	26,066	17,098	17,915	76,865	47,428	38,480
Wax of all kinds ... ...cwts.	168	489	1,419	21,155	46,263	1,49,035
Vehicles of all kinds ... ... value.	.....	... ..	.....	57,871	30,657	2,285
Wood and Timber—						
Timber—Teakwood ... ... Cubic tons.	612	760	549	1,46,401	2,12,235	1,13,097
„ Other sorts ... ... „ „	365	370	.....	67,349	42,213	¶
Wood—Firewood ... ... tons.	123	339	36	1,818	4,068	193
„ Ornamental—Sandal ... ... „	272	494	701	4,03,452	10,08,600	12,53,819
„ Other sorts ... ... value.	.....	.....	.....	1,125	465	¶
„ and Timber, other kinds of „	.....	.....	.....	.....	.....	73,062
„ Manufactures of, other than cabinetware and furniture. „	.....	.....	.....	1,67,456	1,45,324	1,18,846
Articles exported by Post ... ... „	.....	.....	.....	1,14,28,449	1,20,37,105	1,23,27,781
All other Articles ... ... „	.....	.....	.....	21,18,799	29,92,379	39,73,484
Total Indian Merchandise Value Rs.	.....	.....	.....	1,06,09,72,440	98,60,67,472	94,73,80,882

FOREIGN MERCHANDISE.

Animals, Living ... ... No.	265	155	126	2,82,142	6,60,725	3,59,639
Apparel ... ...value.	.....	.....	.....	19,14,503	17,69,366	14,46,601
Arms, ammunition and parts thereof ... „	.....	.....	.....	59,314	90,000	64,994
Books and printed matter ... ... cwts.	771	589	809	2,31,148	1,18,060	1,96,280
Boots and Shoes ... ... pairs.	10,408	6,749	7,159	62,236	31,633	42,393
Building and engineering materials ...value.	.....	.....	.....	47,937	47,743	17,689
Candles ... ... lbs.	2,894	4,560	713	1,917	2,673	374
Chemicals and chemical preparations ...value	.....	.....	.....	4,02,601	2,80,002	2,82,422
Clocks and Watches and parts thereof .. „	.....	.....	.....	36,496	14,864	19,223
Coal and Coke ... ... tons.	41,072	42,342	39,602	12,67,893	12,86,097	9,53,477
Coffee ... ... cwts.	18,172	5,299	5,158	7,11,723	2,31,348	2,29,502
Cutlery ... ... value.	.....	.....	.....	6,07,031	4,57,099	3,12,368
Drugs and Medicines—						
Assafoetida ... ... cwts.	1,779	868	1,538	1,06,892	63,286	95,603
Camphor ... ... lbs.	16,932	7,097	9,426	56,203	20,182	25,442
Cassia Lignia ... ... cwts.	4,539	4,281	2,541	1,24,671	1,08,953	62,814
Other sorts ... ... value.	.....	.....	.....	2,95,496	1,95,633	1,46,774
Dyeing and Tanning substances—						
Cochineal ... ... cwts.	165	603	148	11,737	65,443	15,714
Alizarine ... ... lbs.	56,808	300	24,213	71,314	225	18,454
Aniline ... ... „	234,600	273,885	191,891	5,32,089	5,65,652	4,35,146
Saffron ... ... „	21,433	12,525	6,632	1,24,591	86,604	85,970
„ Other sorts ... ... cwts.	1,336	1,206	942	1,20,321	53,378	56,686
Earthenware and Porcelain ... ... valde.	.....	.....	.....	3,71,612	4,32,449	2,51,008
Fish—Fishmaws and sharkfins ... ... cwts.	5,353	3,273	3,321	11,42,640	7,44,316	6,53,950
Dry, salted and unsalted.. ... „	11	5	283	225	300	7,325
Fruits and Vegetables—Fresh ... ... value.	.....	.....	.....	.....	368	10,925
Fruits and Vegetables Dry—Dates ... tons.	2,068	898	953	3,50,530	1,93,287	1,78,672
„ „ Dry Other sorts ... „	1,170	976	1,176	9,63,194	9,15,986	11,11,741
Furniture and Cabinetware ... ... value.	.....	.....	.....	3,62,549	99,107	1,37,658
Glass and Glassware—						
Beads and false pearls ... ... cwts..	741	895	803	1,07,589	1,07,810	72,571
Sheet and plate ... ... Supl. Ft.	43,136	56,384	73,935	20,344	25,315	37,290
Other sorts ... ... value.	.....	.....	.....	6,46,350	6,50,429	4,86,244
Canes and Rattans ... ... cwts.	559	350	689	25,560	18,842	42,991

¶ Included under Wood and Timber—other kinds

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS—(*continued*).

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Grain, Pulse and Flour—						
Rice not in the husk ... ... tons.	299	31	35	73,661	6,680	8,370
Other sorts ... ... "	14	17	.....	3,020	3,860	80
Gums and Resins—						
Arabic ... ... cwts.	23,722	18,187	20,605	7,23,822	5,34,573	5,68,147
Benjamin ... ... "	1,063	573	647	53,159	31,598	35,780
Olibanum ... ... "	18,996	14,824	16,838	5,66,991	5,14,762	5,54,988
Other sorts ... ... "	13,637	12,865	14,179	5,78,939	5,38,433	4,46,646
Hardware ... ... value.	.....	.....	.....	16,27,630	15,81,098	12,58,371
Hides and Skins—						
Skins—Raw ... ... tons.	344	443	305	97,05,490	1,39,86,221	1,10,45,917
Skins—Dressed or Tanned ... ... tons.	9	7	1	1,78,037	1,91,045	5,245
Horns, tips and pieces of horn and hornmeal ... ... cwts.	69	567	450	76,666	52,482	48,975
Ivory, unmanufactured ... ... lbs.	94,703	50,952	52,237	5,76,561	3,29,678	2,98,298
" manufactured ... ... value.	.....	.....	.....	1,786	1,655	10
Instruments, Apparatus and Appliances and parts thereof—						
Electrical ... ... "	.....	.....	.....	1,84,864	1,00,559	1,97,750
Musical ... ... "	.....	.....	.....	71,802	62,567	68,810
Photographic ... ... "	.....	.....	.....	34,061	1,64,851	32,226
Other sorts ... ... "	.....	.....	.....	1,07,509	1,05,906	97,838
Jewellery and plate of gold and silver.. "	.....	.....	.....	1,89,685	1,54,620	1,25,716
Precious Stones and Pearls ... ... "	.....	.....	.....	2,28,175	1,94,845	3,15,900

Leather, Unwrought ... ...cwts	38	176	128	8,744	28,034	29,398
„ Manufactures ... ... value.	.....	.....	.....	2,25,223	1,28,712	93,842
Liquors—						
Ale, Beer and Porter ... ... gallons.	7,360	24,759	7,931	25,016	61,309	31,380
Cider and other fermented liquors. „	40	23	24	280	133	144
Spirit-Brandy ... ... „	343	207	171	13,483	6,061	4,850
„ Whisky ... ... „	1,449	991	829	42,335	19,669	24,472
„ Other sorts ... ... „	10,085	18,393	21,085	39,790	45,127	74,540
Wines—Port and other still red wines „	2,429	492	144	31,265	10,403	3,641
„ Other sorts ... ... „	939	1,122	289	25,282	18,959	6,245
Machinery and Mill Work ... ... value.	.....	.....	.....	5,22,618	8,82,114	6,00,002
Mats and Mattings ... ... sq. yds.	46,213	34,495	31,656	45,832	36,877	28,836
Matches ... ... Gross of Boxes.	515,699	232,967	221,377	10,44,365	5,27,076	4,84,749
Metals and Ores—						
Brass, Bronze & similar alloys Wrought ... ... cwts.	1,307	1,559	736	1,08,816	1,26,394	64,489
Copper—Wrought ... ... „	4,235	5,700	4,056	3,23,630	3,93,822	2,70,588
Iron or Steel ... ... tons.	11,108	11,458	14,089	9,66,903	8,48,148	7,51,848
Tin, unwrought ... ... cwts.	485	539	289	69,025	85,045	50,923
Metals, other sorts ... ... „	3,702	3,386	3,438	6,28,977	5,33,220	4,54,800
Oil Mineral Kerosene ... ... gallons.	1,123,072	5,359	1,386	7,02,183	3,528	1,071
„ „ Other kinds ... ... „	7,294,578	4,227,659	5,206,285	16,35,358	11,12,849	16,93,879
„ Other sorts ... ... „	2,701	2,277	3,046	33,136	59,097	36,431
Paints and Colours ... ... cwts.	1,059	1,363	985	1,35,331	1,11,266	97,401
Paper and Pasteboard ... ... value.	.....	.....	.....	3,49,332	2,46,417	1,92,671
Prints, Engravings and Pictures ... „	.....	.....	...	1,02,873	27,301	25,922
Perfumery ... ... „	.....	.....	.....	1,03,084	94,699	76,765
Pitch Tar and Dammer ... ... cwts.	962	606	734	13,541	10,111	8,759
Provisions and Oilmanstores ... ... cwts.	5,889	3,865	4,368	3,74,183	1,81,864	2,26,370
Shells and Cowries ... ... value.	.....	.....	.....	1,32,651	24,176	50,014
Soap ... ... cwts.	3,366	1,290	878	1,34,825	62,658	33,656
Rubber Raw ... ... lbs.	112	200	560	40	200	500
Rubber Manufactures ... ... value.	.....	.....	.....	1,17,731	1,25,663	1,02,218

FOREIGN TRADE OF THE PORT OF BOMBAY—EXPORTS.—(*concluded.*)

ARTICLES.	Quantities.			Value.		
	1923-1924.	1924-1925.	1925-1926.	1923-1924.	1924-1925.	1925-1926.
				Rs.	Rs.	Rs.
Spices—						
Cardamoms ... ... cwts.	168	112	173	52,630	47,781	65,067
Cloves ... ... „	10,553	25,642	29,210	7,35,855	17,77,762	19,26,691
Other sorts ... ... „	726	942	560	26,832	43,526	26,788
Stationery ... ... value.	.....	.....	.....	2,82,808	2,19,442	1,52,637
Stone and Marble ... ... tons.	41	14	15	16,753	14,805	10,565
Sugar—						
Sugar 16 Dutch standard and above...tons.	15,401	14,957	10,121	64,28,195	62,81,538	30,52,567
Confectionery... ... ... „	8	8	8	14,646	21,590	4,380
Tea—Black ... ... „	276,438	175,407	206,206	2,63,710	1,46,632	1,71,400
„ Green ... ... „	4,770	124,540	110,900	5,363	1,17,264	1,03,716
Textiles—						
Cotton—Raw ... ... tons.	6,475	11,298	8,018	1,30,76,575	2,37,47,886	1,62,06,814
„ Twist and yarn ... ... lbs.	1,537,233	958,661	973,531	21,77,655	15,88,969	15,36,921
„ Canvas ... ... yds.	20,962	33,925	36,440	25,489	35,646	36,740
„ Handkerchiefs and shawls ... No.	122,486	31,000	67,775	92,431	27,390	44,345
„ Hosiery... ... ... value.	.....	.....	.....	7,06,735	4,34,074	3,53,403
„ Lace and patent net... ... yds.	17,401	11,085	8,373	13,499	4,795	4,720
„ Grey piece-goods (unbleached) „	40,433,029	31,680,540	15,208,165	1,53,56,073	1,28,87,345	55,92,747
„ White „ (bleached) „	5,701,672	5,751,873	6,558,993	35,16,009	35,02,951	26,73,697
„ Coloured, printed or dyed piece-goods ... ... „	10,677,703	11,854,637	9,853,071	54,20,113	56,82,490	43,04,941
„ Fents of all descriptions ... „	10,105	55,185	28,009	4,300	23,645	10,107
„ Thread-sewing ... ... lbs.	73,978	94,476	68,171	1,37,927	1,72,437	1,24,549
„ Rope ... ... „	1,282	2,336	595	3,077	1,816	2,007
„ Manufactures, other sorts ... „	60,983	173,624	38,935	64,490	1,61,039	48,450

Haberdashery and Millinery ...	value.	.....	.....	.....	6,54,485	6,79,300	6,32,754
Silk—Raw	lbs.	28,554	16,628	5,318	2,45,686	1,44,550	43,095
„ Yarn noils and warps	„	6,739	11,018	24,116	57,975	94,275	197,189
„ Goods mixed with other materials	yds.	31,733	10,375	28,153	31,420	10,100	27,241
„ Piece-goods	„	183,147	206,843	98,673	3,39,774	3,05,188	1,42,125
„ Thread, sewing	lbs.	1,250	6,110	2,205	9,900	34,924	31,400
„ Manufactures, other sorts ...	„	4,139	1,775	894	92,085	21,050	9,038
Wool—Raw	„	37,296	280,784	1,391,768	12,100	2,28,175	10,43,112
„ Piece-goods	yds.	145,772	99,819	115,500	3,45,058	2,42,849	2,34,530
„ Shawls	No.	8,887	722	7,221	32,795	4,580	42,384
„ Manufactures, other sorts ...	lbs.	944,737	898,907	1,239,359	44,07,954	37,56,189	50,65,836
Tobacco—Unmanufactured	„	201,985	129,668	.....	2,13,190	1,40,998	.....
„ Manufactured	„	19,653	21,113	12,341	1,10,464	1,00,991	37,660
Toys and requisites for games & sports and fishing tackle	value.	.....	.....	.....	1,82,084	85,466	99,787
Vehicles all sorts excluding locomotives, etc., for railways	„	.....	.....	.....	8,56,031	7,12,226	8,03,604
Wood and Timber—							
Timber—Teak	cubic tons.	159	64	141	44,912	22,197	39,524
„ other...	„ „	179	81	.....	37,702	13,810	¶
Wood—Ornamental	value.	.....	.....	.....	19,610	33,986	¶
Wood and Timber, other kinds of...	„	.....	.....	.....	.....	.....	50,894
„ Manufacture of (other than cabinetware and furniture) ...	„	.....	.....	.....	3,82,492	1,04,039	1,64,544
Articles re-exported by Post	„	.....	.....	.....	10,44,905	11,72,934	11,84,236
All other Articles	„	.....	.....	.....	10,28,650	15,08,086	12,09,981
Total Foreign Merchandise Value	Rs.	.....	.....	.....	9,15,10,899	9,90,94,022	7,57,85,191
Total Indian and Foreign M'dise Value	Rs.	.....	.....	.....	1,15,24,88,339	1,08,51,61,494	1,02,31,66,073
Treasure—Gold (Private)...	ozs.	7,301	53,220	40,256	4,93,661	32,76,068	22,86,191
„ Silver (do.)...	„	11,323,506	17,769,877	14,012,370	2,53,39,033	3,63,24,768	2,52,72,586
Total Gold and Silver...	ozs.	11,330,807	17,823,097	14,052,626	2,58,32,694	3,96,00,836	2,75,58,777
Grand Total Value	Rs.	.....	.....	.....	1,17,83,16,033	1,12,47,62,330	1,05,07,24,850

¶ Included under "wood and Timber, other kinds of."

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to Europe (including Port Said for orders) during the years 1892 *to* 1923.

Years.	Cotton.	Wool and Goat Hair.	Linseed.	Rape Seed.	Gingelly Seed.	Wheat.	Myrabollams.
	Bales.	Bales.	Cwts.	Cwts.	Cwts.	Cwts.	Cwts.
1892	954,243	53,275	3,805,828	1,758,459	1,227,560	9,374,762	620,133
1893	857,771	49,538	4,319,264	4,276,862	1,510,317	5,043,690	563,053
1894	797,070	54,678	5,389,941	3,306,108	1,126,418	1,561,048	1,076,482
1895	624,465	61,586	2,639,749	1,829,827	1,379,335	2,522,933	775,582
1896	772,258	58,520	3,214,613	1,495,463	1,186,842	1,429,572	339,314
1897	511,899	51,710	775,838	1,874,663	831,398	5,848	555,081
1898	430,544	51,653	2,729,122	2,287,393	1,847,419	5,781,881	685,782
1899	500,232	53,272	2,136,142	1,967,680	1,613,679	2,852,863	752,343
1900	232,425	40,611	811,128	1,050,052	1,613,135	608	878,740
1901	560,434	33,091	1,764,701	2,586,544	1,704,817	38,619	728,055
1902	577,929	39,793	2,017,704	2,742,283	1,881,426	211,397	1,079,241
1903	958,199	49,332	2,957,685	2,614,181	3,063,821	2,783,625	748,137
1904	926,295	58,319	3,808,798	2,182,881	2,266,118	5,302,304	958,886
1905	667,323	63,666	3,485,956	728,011	1,420,503	4,205,316	621,298
1906	989,693	59,101	1,889,089	829,438	1,578,931	485,747	779,584
1907	1,126,376	54,390	2,333,472	2,026,544	2,235,206	552,660	848,296

1908	659,822	47,344	1,046,806	802,923	1,018,619	12,740	1,304,388
1909	672,247	69,121	1,848,408	1,273,005	1,620,631	2,177,644	76,757
1910	1,153,233	68,059	2,546,288	2,137,828	2,864,155	1,673,016	917,208
1911	776,417	62,721	4,905,089	1,383,053	2,016,231	3,326,327	662,892
1912	436,208	64,072	3,579,356	1,069,916	1,012,554	3,805,556	652,080
1913	736,262	63,244	3,713,812	1,042,510	1,695,000	4,997,989	549,488
1914	1,113,016	54,555	2,622,097	678,060	1,280,036	109,323	755,687
1915	4,08,822	82,456	1,603,837	548,494	150,068	1,598,092	601,144
1916	293,876	77,109	5,410,560	451,732	1,130,405	546,656	422,965
1917	358,378	84,151	2,630,619	821,811	639,091	4,636,634	408,692
1918	190,529	109,850	2,474,109	78,181	3,552	1,487,714	300,061
1919	337,043	63,938	2,689,540	396,514	331,022	126,416	538,022
1920	649,736	42,920	1,511,233	729,716	678,059	.....	346,812
1921	503,215	36,931	524,442	165,908	264,842	.....	419,329
1922	628,674	75,326	2,307,369	464,045	610,412	1,000	525,031
1923	980,710	51,734	3,043,144	786,356	156,675	419,046	389,198

Exports of Cotton, Wool, Linseed, Rape Seed, Gingelly Seed, Wheat and Myrabollams from Bombay to all Foreign Countries during the years 1924 *to* 1926.

1924	2,520,053	75,992	2,990,141	881,200	468,157	547,085	888,994
1925	2,820,629	66,329	3,524,849	531,136	812,900	1,187,532	605,257
1926	2,257,802	46,347	1,585,096	77,894	72,752	1,38,59 2	719,078

Foreign Countries to which Cotton Grey Piece-Goods of Indian manufacture have been exported from Bombay since 1920-21.
Year ending 31*st March.*

To	In lakhs of yards (000's omitted).					
	1920-21.	1921-22.	1922-23.	1923-24.	1924-25.	1925-26.
United Kingdom	·03	·01	·03	...	2·68	·02
Aden and Dependencies	126·14	32·28	22·90	24·15	19·95	16·57
Mesopotamia	...	16·92	57·66	96·18	130·91	106·68
Bahrein Islands	3·10	3·64	8·85	4·77	6·91	6·47
Ceylon	3·53	1·14	1·27	1·58	2·28	7·14
Straits Settlements including Labuan	9·86	1·30	·49	·82	·28	1·60
Hongkong	·60	...	...	...	...	...
Egypt	26·08	·72	·49	...	...	...
Natal	·82	4·92	·51	1·36	·63	1·60
Zanzibar and Pemba	24·59	14·58	22·52	17·01	20·47	14·76
Kenya Colony (formerly known as East African Protectorate) ..	66·71	41·42	43·13	29·17	41·86	39·22
Tanganyika Territory	...	19·85	23·42	27·80	49·76	34·97
Somaliland Protectorate ...	...	...	0·19	..	...	...
Anglo-Egyptian Sudan	...	14·37	18·23	10·51	14·77	7·49
Mauritius and Dependencies ..	11·19	7 48	7·58	5·82	4·73	4·21
Seychelles	1·27	·59	·42	·46	·87	1·01
Australia	·11	...	...	...	...	...
Other British Possessions ..	...	...	...	...	·05	·01
Turkey, European	·68	...	...	...	...	·62
Syria	...	1·64	...	2·09	88	·46
Turkey, Asiatic, Levant and Black Sea ...	·16	...	...	...	0·38	...
„ „ Red Sea ...	4·30	...	...	...	...	...
„ „ Persian Gulf...	61·42	...*	...*	...*	...	...
Muscat Territory and Trucial Oman	5·45	3·17	4·94	3·84	3·53	4·70
Other Native States in Arabia...	2·82	2 43	2·78	3·92	2·20	3·73
Persia	26·92	18·84	26·39	29·43	55·49	41·30
Java	·60	·04	·01	·01	·01	·08
Siam	22·26	16·87	5·91	1·32	4·36	7·34
China exclusive of Hongkong and Macao	...	·08	·01	...	...	...
Austaia	..	...	...	...	...	·01
Egypt	...	...	...	2·35	1·06	3·73
Portuguese East Africa	82·07	35·98	55·38	60·54	66·2 6	55·36
Madagascar	·74	...	...	·01	...	...
Re-union	·29	...	...	...	...	...
German East Africa	28·41	†	†	†	†	†
Italian East Africa (Somaliland and Eriterea)	13·02	4·78	2·41	7·46	7·32	8·68
French Somaliland	...	...	...	...	...	·63
Bulgaria	...	...	...	·25	...	...
Greece	...	...	...	·93	0·32	·24
Other countries	...	...	...	...	·11	·23
Total Grey Piece-Goods ...	473·16	237·95	305·46	330·88	437·19	368·76
Value in Lakhs of Rupees ...	216·13	96·20	111·44	106·42	130·70	100·65

* Shown under Mesopotamia. † Shown under Tanganyika Territory.

Foreign Countries to which Indian Cotton Yarns have been exported from Bombay since 1920-21.
Year ending 31st March.

To	In lakhs of lbs. (000's omitted).					
	1920-21.	1921-22.	1922-23.	1923-24	1924-25.	1925-26.
United Kingdom	6·47	·63	1·44	8·48	5 06	8·26
Malta and Gozo	...	·08	·81	·33	1·18	0·43
Cyprus	2·90	2·82	2·76	1·70	3·55	3·74
Aden and Dependencies... ...	25·79	25·91	27·22	22·45	28·53	26·18
Bahrein Islands	3·01	1·69	*2·63	2·09	2·26	1·83
Palestine	...	·08	·12	·13	·75	1·18
Mesopotamia	...	10·23	9·86	8·33	9·21	7·96
Ceylon	1·82	1·38	·87	·82	·97	·69
Straits including Labuan ...	32·84	25·53	16·02	13·88	8·10	10·85
Hongkong	380·64	434·95	381·47	196·54	141·28	94·15
Tanganyika Territory	...	·02	·01	·02	·05	·08
Anglo-Egyptian Sudan ...	...	·03	·02	·01	...	·06
Egypt	33·80	46·74	36·62	...	...	...
Zanzibar and Pemba	·58	·40	·65	·83	·90	·37
Kenya Colony	·17	·21	·19	·28	·37	·40
New South Wales	·15	·02	...	·08	·07	...
Other British Possessions ..	...	·14	·03	·01	·03	·07
Germany	·25	...	·06	·08	...	...
France	...	·01	...	..	...	·04
Belgium	...	...	·02	·01	·04	·04
Italy	...	...	·06	·41	·27	12·52
Greece	·48	·74	46	1·49	6·88	4·84
Tripoli	...	·66	...	...	...	...
Serbcroat Slovene State ...	...	·20	·20	·07	·15	·29
Norway	...	...	...	·10	·02	...
Bulgaria	...	...	...	1·78	·61	2·42
Roumania	...	...	...	10	·16	·46
Celebes and other Islands. ...	..	...	·36	·49	·62	·56
Egypt	...	...	...	45·58	66·67	50·95
Syria	...	11·50	16·80	21·33	23·76	17·82
Smyrna	...	·37	·20	1·35	4·38	6·60
Turkey European	1·29	...	...	4·45	3·64	7·85
Turkey, Asiatic, Levant and Black Sea ...	10·79	..	...	...	...	...
,, Red Sea ...	·33	...	...	...	...	...
,, Persian Gulf	15·32	*	*	*	*	...
Turkey Asiatic	...	...	...	·48	·05	·21
Muscat Territory and Trucial Oman	1·82	2·07	1 56	1·37	·92	1·07
Other Native States in Arabia...	·53	1·29	·83	·49	1·02	0·71
Persia	26·77	32·49	21·77	23·14	32·42	36·17
Java	8·08	1·69	·31	·82	·57	·59
Siam	7·89	17·57	11·86	12·28	14·29	16·79
Phillippine Islands and Guano..	·26	·66	·15	·22	.38	·70
China exclds. H'kong ..	215·84	160·88	22·13	6·60	...	...
Japan	...	2·54	...	...	...	·04
Portuguese East Africa	...	·03	...	...	...	·03
German East Africa	·02	†	†	†	...†	...
Italian East Africa	·79	·57	2·92	1·40	·99	·47
French Somaliland	·28	...	...	...	...	·80
Other Foreign Countries ...	·01	·66	·86	2 41	1·82	2·13
Total Yarns ..	779·08	788·66	559·92	879·36	360·61	315·85
Value in lakhs of Rupees ...	943·76	745·24	537·76	359·80	365·00	290·49

*Shown under Mesopotamia. † Shown under Tanganyika Territory.

Exports of Indian Manufactured Yarns by Sea and Rail from Bombay (Converted into Bales of 400 lbs. each) since 1896.

1st January to 31st December.	To China.	To Japan.	Total to China and Japan.	Total to other Ports.	Total Exports by Sea.	Total Exports by Rail.*	Total Exports by Sea and Rail.
1896	471,023	2,467	473,490	99,877	573,367	6,274	579,641
1897	361,221	645	361,866	91,095	452,961	5,822	458,783
1898	437,645	475	438,120	108,691	546,811	7,100	553,911
1899	579,619	250	579,869	94,029	673,898	4,408	678,306
1900	253,351	100	253,451	87,998	341,429	5,480	346,909
1901	536,195	.....	536,195	99,599	635,794	6,670	642,464
1902	555,487	.....	555,487	111,259	666,746	7,427	674,173
1903	604,044	.....	604,044	113,256	717,300	8,348	725,648
1904	460,316	3	460,319	113,381	573,700	9,789	583,489
1905	651,870	.....	651,870	91,603	743,473	8,099	751,572
1906	596,926	500	597,426	99,628	697,054	15,417	712,471
1907	412,127	200	412,327	190,387	602,714	19,218	621,932
1908	441,899	.....	441,899	144,312	586,211	18,334	604,545

1909	510,746	.....	510,746	120,406	631,152	19,302	650,454
1910	424,898	.....	424,898	130,506	555,399	19,103	574,502
1911	275,087	.....	275,087	121,369	396,456	18,927	415,383
1912	433,989	.....	433,989	137,910	571,899	13,400	585,299
1913	405,359	.....	405,359	107,661	513,020	15,011	528,031
1914	324,586	.....	324,586	108,346	432,932	30,957	463,889
1915	358,777	.....	358,777	107,687	466,464	44,192	510,656
1916	303,692	.....	303,692	102,876	406,568	37,846	444,414
1917	286,365	107	286,472	81,446	367,918	48,202	416,121
1918	108,568	.....	108,568	80,429	188,997	87,115	276,112
1919	270,058	389	270,447	96,633	367,080	47,980	415,060
1920	175,688	.....	175,688	107,692	283,380	119,436	402,816
1921	152,911	10	152,921	157,854	310,775	153,575	464,350
1922	118,970	.....	118,970	143,837	262,807	167,548	430,350
1923	58,241	.....	58,241	150,901	209,142	166,491	375,633
1924	31,161	.....	31,161	138,493	169,654	123,461	293,115
1925	28,628	10	28,633	141,097	169,730	143,174	312,904
1926	44,152	36	44,188	125,279	169,467	¶	.....

* Compiled from Returns received from the Railway Companies. ¶ Figures not available.

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at Ports in British India

EN

YEAR.	WITH CARGOES.						IN	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1916-1917 ...	1,305	111,400	1,944	3,938,226	3,249	4,049,716	797	66,085
1917-1918 ...	1,440	131,528	1,905	3,278,911	3,345	3,410,439	1,334	116,262
1918-1919 ...	1,151	113,900	1,975	3,639,088	3,126	3,752,988	851	89,200
1919-1920 ..	1,050	106,104	2,085	5,060,216	3,135	5,166,320	431	48,365
1920-1921 ...	687	88,057	2,432	6,472,974	3,319	6,561,031	396	47,218
1921-1922 ...	853	88,901	2,522	3,577,448	3,375	6,966,349	267	34,558
1922-1923 ...	659	71,602	2,329	6,450,186	2,988	6,521,788	275	34,759
1923-1924 ...	686	68,682	2,341	6,667,894	3,027	6,736,576	315	34,724
1924-1925 ...	635	64,215	2,395	6,924,434	3,030	6,988,649	365	38,645
1925-1926 ...	*	*	*	*	3,051	7,103,872	*	*

CLEAR

1916-1917 ...	2,349	201,676	2,836	5,688,762	5,185	5,890,438	89	6,027
1917-1918 ...	3,085	272,743	2,774	5,224,733	5,859	5,497,481	62	3,791
1918-1919 ..	2,219	243,281	2,510	4,898,810	4,729	5,142,091	72	4,109
1919-1920 ..	1,447	100,891	2,491	6,002,962	3,988	6,168,853	105	9,411
1920-1921 ...	1,238	137,036	2,706	6,908,705	3,944	7,045,743	96	9,342
1921-1922 ...	1,072	118,979	2,467	6,483,979	3,539	6,652,958	83	7,945
1922-1923 ..	978	111,357	2,620	7,382,572	3,598	7,443,929	61	9,306
1923-1924 ...	1,016	108,942	2,745	7,897,122	3,761	8,006,064	29	2,093
1924-1925 ...	885	92,947	2,918	8,497,229	3,803	8,590,176	148	7,552
1925-1926 ..	*	*	*	*	3,585	8,180,638	*	*

* Not available

EIGN TRADE.

Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1916-1917 *to* 1925-26.

TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
962	1,776,029	1,759	1,842,114	2,102	177,575	2,906	5,714,255	5,008	5,891,830
820	1,722,967	2,154	1,839,229	2,774	247,790	2,725	5,001,878	5,499	5,249,668
667	1,410,287	1,518	1,499,487	2,002	203,100	2,642	5,049,375	4,662	5,252,951
506	1,288,611	937	1,331,976	1,481	154,469	2,591	6,343,827	4,072	6,498,296
616	1,438,226	1,012	1,485,444	1,288	135,275	3,048	7,911,200	4,331	8,046,475
306	640,908	573	675,461	1,120	123,454	2,828	7,518,356	3,948	7,641,810
271	741,792	546	776,551	934	106,861	2,600	7,191,978	3,534	7,298,339
413	1,265,081	728	1,299,755	1,001	103,406	2,754	7,932,925	3,755	8,036,331
537	1,591,293	902	1,624,938	1,000	97,860	2,982	8,515,727	3,982	8,613,587
*	*	782	1,198,628	*	*	*	*	3,783	8,802,000

ED.

104	166,668	193	172,695	2,488	207,708	2,940	5,855,430	5,378	6,063,138
89	116,928	101	120,514	3,147	276,539	2,823	5,341,656	5,960	5,618,195
59	138,780	131	142,830	2,291	247,390	2,569	5,037,540	4,860	5,284,930
113	328,482	218	337,848	1,552	170,802	2,004	6,331,894	4,156	6,501,696
132	371,661	228	381,003	1,334	146,380	2,838	7,280,866	4,172	7,426,746
477	1,452,254	560	1,460,199	1,155	126,924	2,934	7,886,233	4,089	8,013,157
236	742,897	297	752,208	1,039	120,668	2,856	8,075,469	3,895	8,196,132
161	564,827	190	571,420	1,045	111,035	2,906	8,466,449	3,951	8,577,484
139	444,757	287	452,309	1,083	100,499	3,057	8,941,986	4,090	9,042,485
*	*	255	653,362	*	*	*	*	3,840	8,834,000

SHIPPING—FOR

Number and Tonnage of Vessels, distinguishing Sailing and Steam, which Countries at the Chief Port of the Bombay Presidency

EN

YEAR.	With Cargoes.						In	
	Sailing.		Steam.		Total.		Sailing.	
	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.
1916-1917 ...	281	26,382	437	1,299,299	718	1,325,681	...	.....
1917-1918 ..	331	39,183	374	1,051,127	705	1,090,310	14	1,719
1918-1919 ...	300	40,884	401	1,119,059	701	1,159,893	20	3,715
1919-1920 ...	268	34,095	619	1,934,787	882	1,968,882	1	441
1920-1921 ...	202	25,676	634	2,635,763	836	2,061,439	1	125
1921-1922 ...	197	25,854	745	2,404,470	942	2,430,324	3	649
1922-1923 ...	140	18,649	598	2,148,809	738	2,167,458	1	217
1923-1924 ...	147	18,271	576	2,195,809	723	2,214,080	3	811
1924-1925 ...	150	19,098	584	2,224,340	734	2,243,438	4	937
1925-1926 ...	143	17,724	616	2,330,566	759	2,348,240	1	88

CLEAR

1916-1917 ...	252	24,999	493	1,380,485	745	1,405,484	1	615
1917-1918 ...	466	54,362	430	1,203,348	896	1,257,710	1	26
1918-1919 ...	364	51,620	358	968,874	722	1,014,994	5	490
1919-1920 ...	288	31,061	638	1,937,833	871	1,968,894	7	838
1920-1921 ...	181	21,623	575	1,831,245	756	1,852,868	10	1,096
1921-1922 ...	137	17,550	479	1,571,560	616	1,589,110	5	668
1922-1923 ...	148	17,080	485	1,746,456	628	1,763,536	...	.....
1923-1924 ...	127	14,416	416	1,653,132	543	1,667,848	2	433
1924-1925 ...	79	8,848	402	1,563,419	481	1,572,267	4	843
1925-1926 ...	115	13,244	419	1,662,530	534	1,675,774	4	564

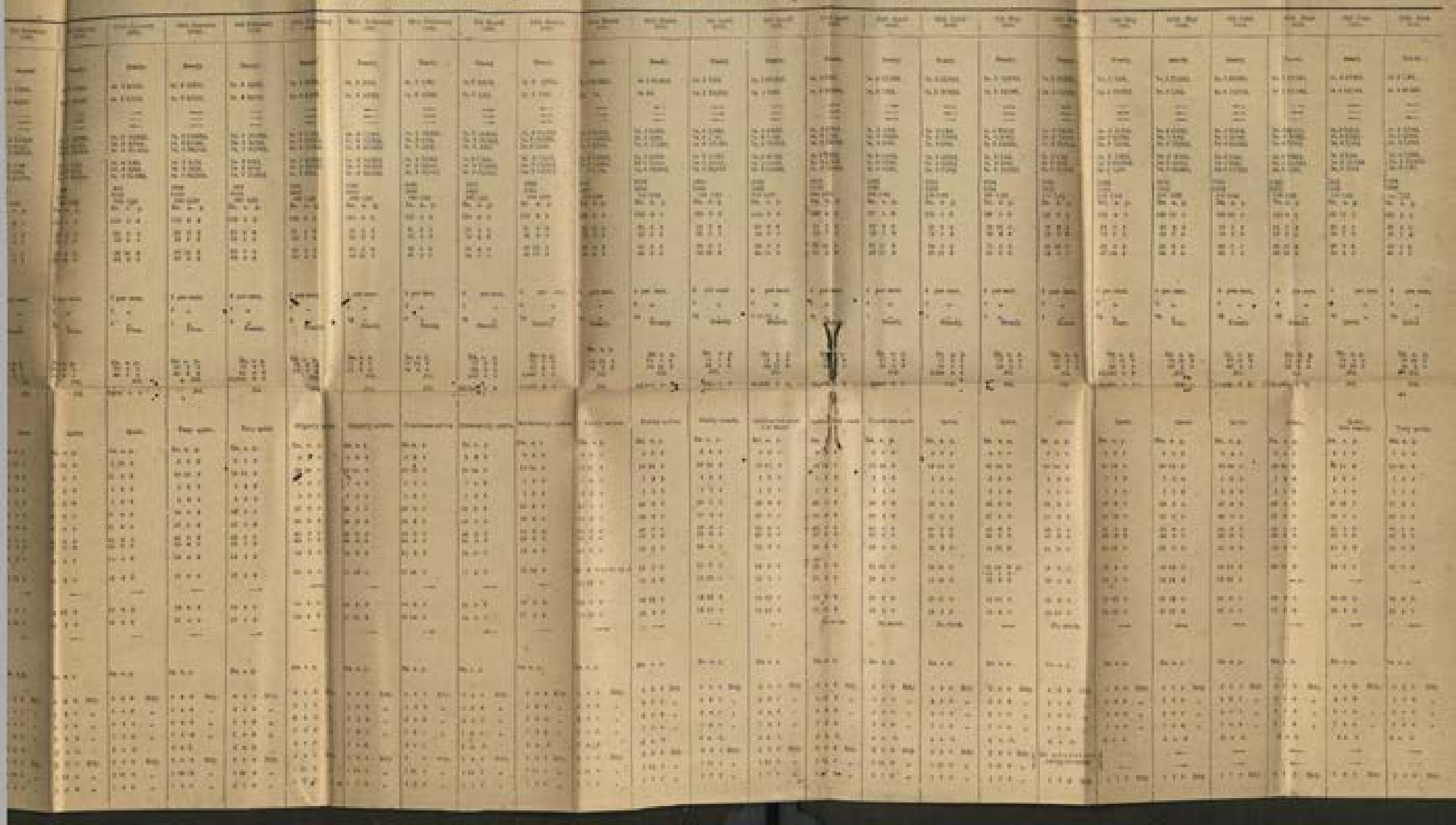
EIGN TRADE.

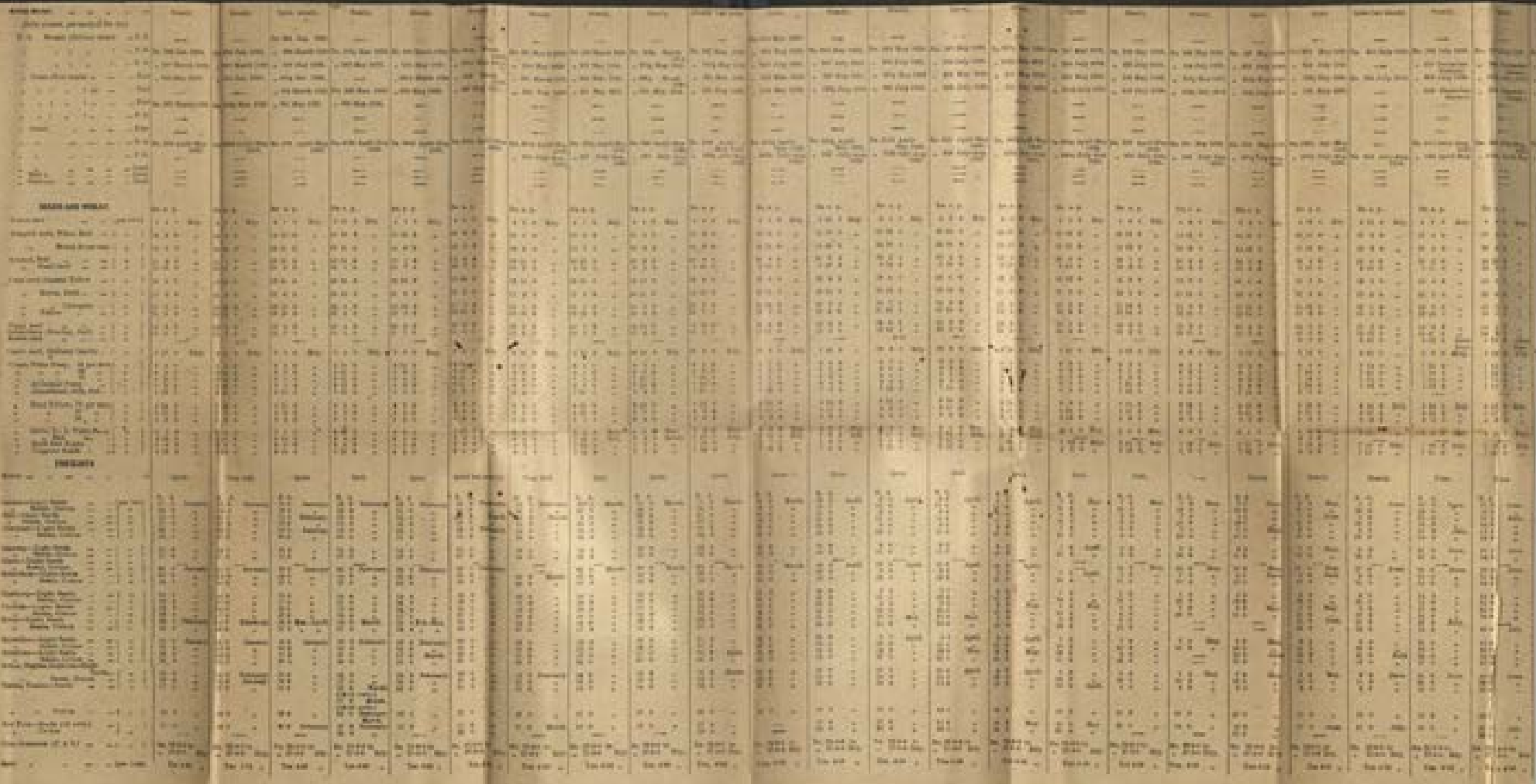
Entered and Cleared with Cargoes and in Ballast, from and to Foreign in each Official Year from 1916-1917 *to* 1925-1926.

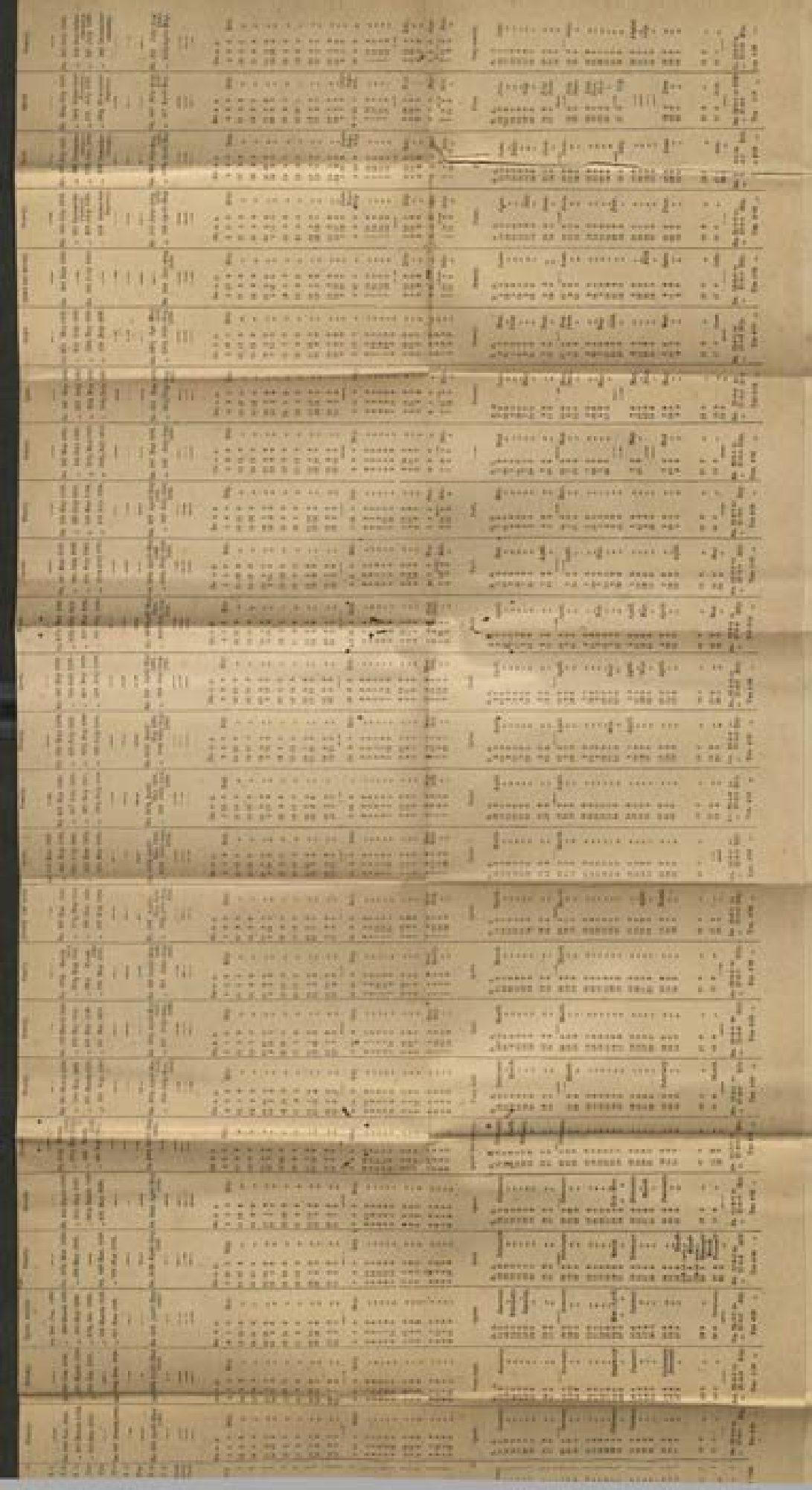
TERED.

Ballast.				Total.				Grand Total.	
Steam.		Total.		Sailing.		Steam.			
Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Vessels.	Net Tons.	Sailing & Steam Vessels.	Net Tons.
200	372,751	200	372,751	281	26,382	637	1,672,050	918	1,698,432
60	141,810	74	148,529	345	40,902	434	1,192,937	779	1,233,839
33	85,388	53	89,103	320	44,549	434	1,204,447	754	1,248,996
113	271,652	114	272,093	264	34,536	732	2,206,439	996	2,240,975
98	198,949	94	199,074	203	25,891	727	2,234,712	930	2,260,613
39	88,046	42	88,695	200	26,608	784	2,492,516	984	2,519,019
45	135,260	46	135,477	141	18,866	643	2,284,069	784	2,302,935
67	251,568	70	252,379	150	19,082	648	2,447,377	798	2,466,459
49	146,965	53	147,902	154	20,085	638	2,371,305	787	2,391,840
36	103,893	37	103,981	144	17,812	652	2,434,409	796	2,452,221
ED.									
68	44,422	64	45,037	253	25,614	556	1,424,907	809	1,450,521
12	28,872	13	28,898	467	54,388	442	1,232,220	909	1,286,608
31	66,351	34	66,841	367	52,110	389	1,029,725	756	1,081,835
61	177,780	68	178,618	240	31,899	699	2,115,613	939	2,147,512
51	136,636	61	136,732	191	22,719	626	1,966,381	817	1,989,600
246	732,015	251	732,678	142	18,218	725	2,303,575	867	2,321,788
11	355,716	111	355,716	148	17,080	596	2,102,172	789	2,119,252
88	307,975	85	308,408	129	14,849	499	1,961,407	628	1,976,256
49	166,899	53	167,742	83	9,691	451	1,730,816	534	1,740,507
70	272,770	74	278,884	119	13,808	489	1,935,800	600	1,949,108

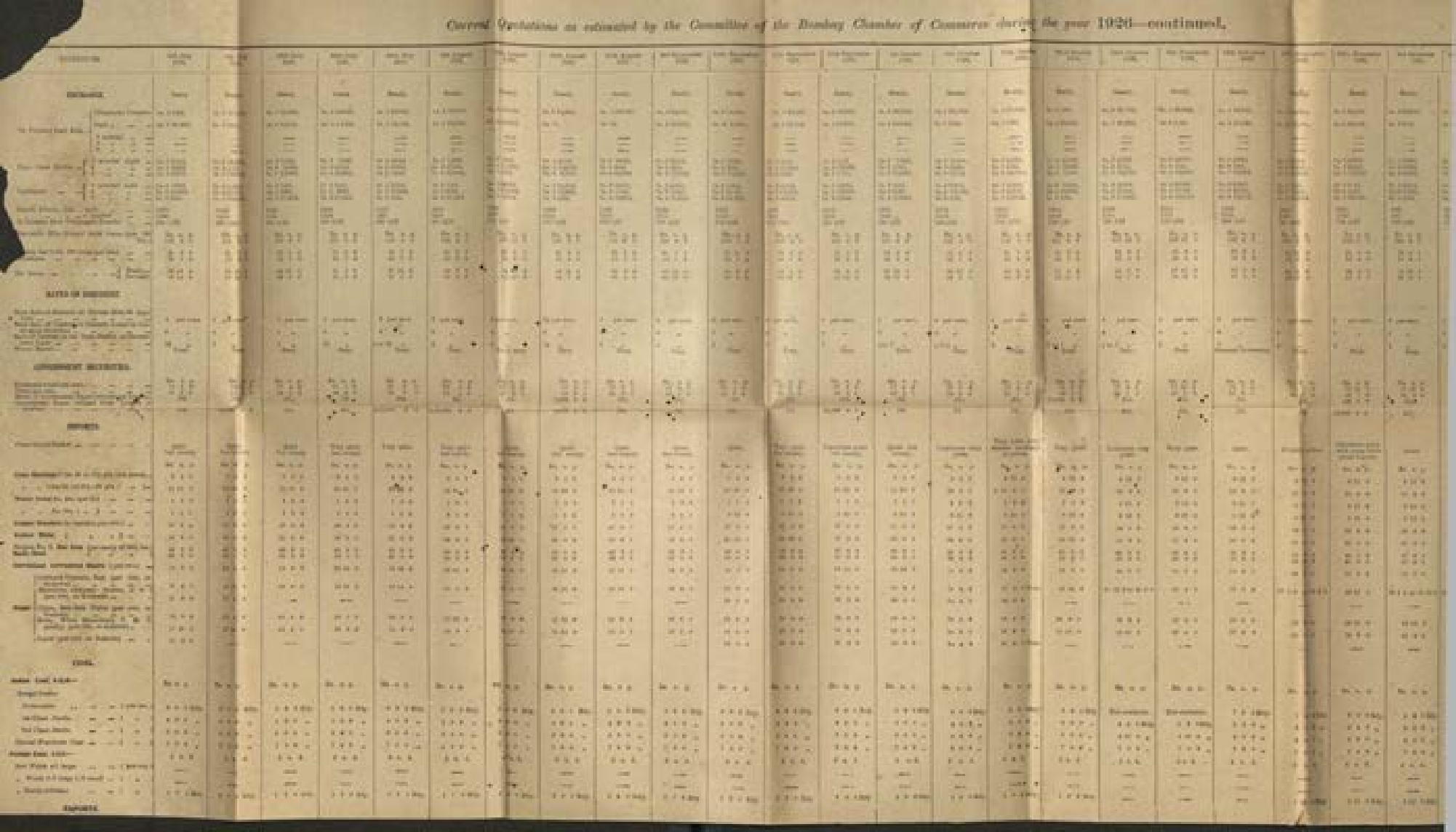
Current Quotations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1926.



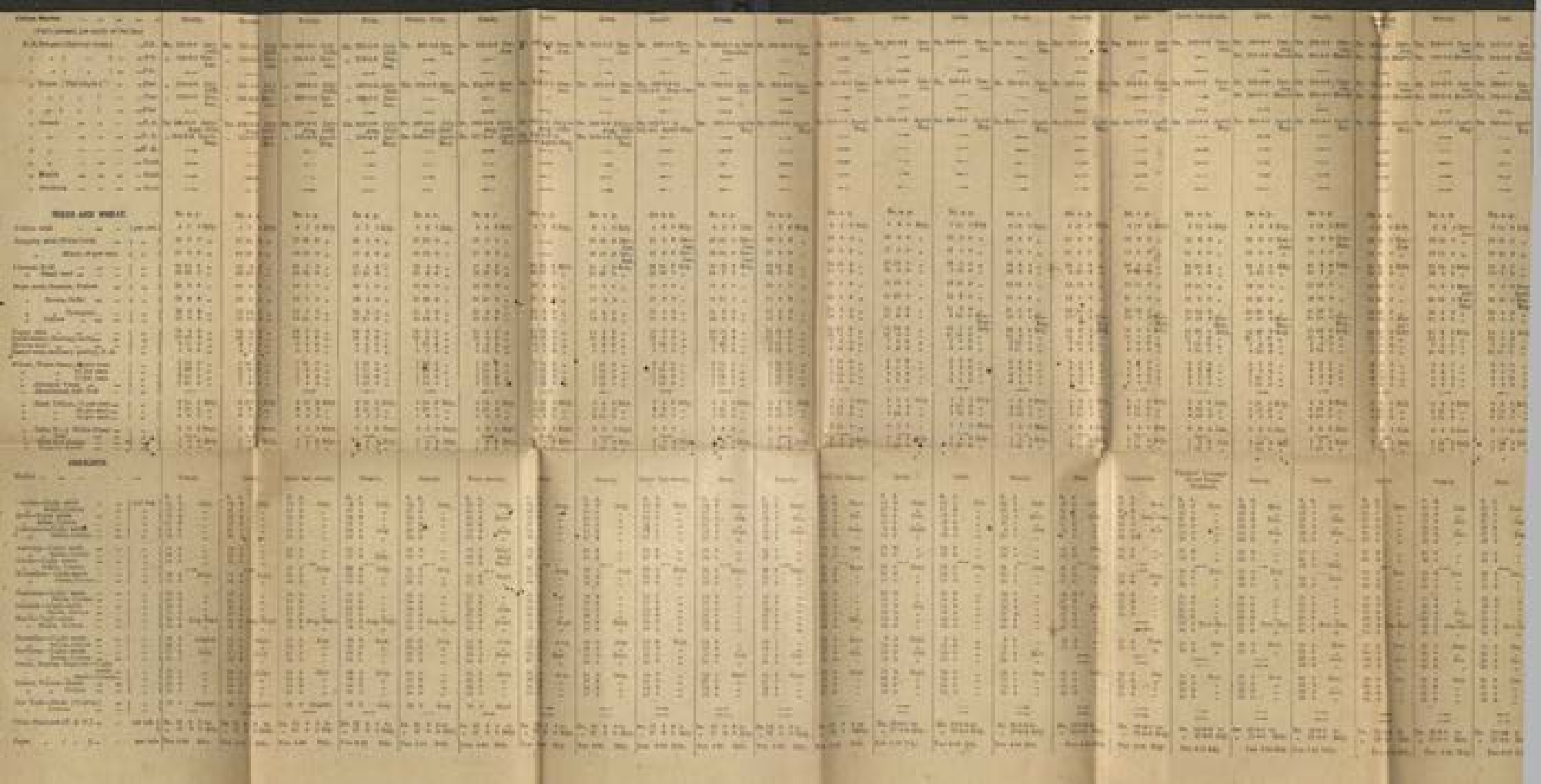


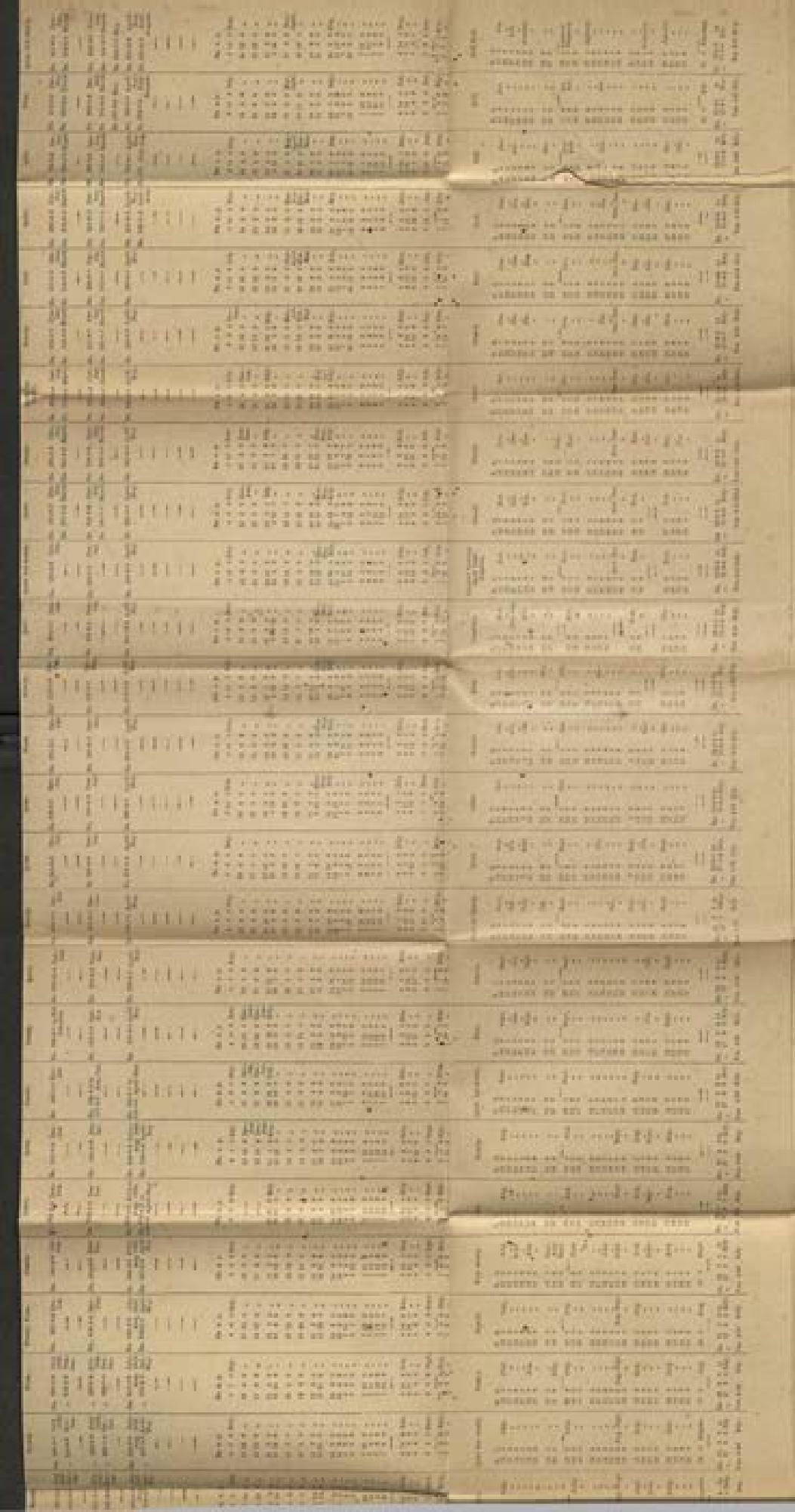


Current Variations as estimated by the Committee of the Bombay Chamber of Commerce during the year 1926—continued.



Current Quotations as calculated by the Committee of the Bombay Chamber of Commerce during the year 1920—continued.





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